

As Passed by the House

132nd General Assembly

Regular Session

2017-2018

Am. Sub. S. B. No. 51

Senators Skindell, Eklund

Cosponsors: Senators Thomas, Schiavoni, Williams, Hite, O'Brien, LaRose, Burke, Coley, Dolan, Gardner, Hackett, Lehner, Manning, Oelslager, Peterson, Tavares, Terhar, Yuko Representatives Antonio, Barnes, Craig, Duffey, Holmes, Lanese, Lepore-Hagan, Miller, Pelanda, Reineke, Riedel, Rogers, Scherer, Smith, K., Strahorn, Young

A BILL

To amend sections 109.572, 718.81, 718.85, 1710.01, 1710.02, 1710.06, 5739.02, and 5739.09 and to enact section 124.74 of the Revised Code, and to amend Sections 323.10, 337.10, and 337.50 of Am. Sub. H.B. 49 of the 132nd General Assembly, Section 211.20 of Am. Sub. H.B. 49 of the 132nd General Assembly, as subsequently amended, Sections 207.80, 211.10, 213.10, 213.20, 223.50, and 237.20 of H.B. 529 of the 132nd General Assembly, and Sections 207.100, 207.240, 223.10, 223.15, 227.10, 237.10, 237.13, and 285.10 of H.B. 529 of the 132nd General Assembly, as subsequently amended, to authorize the creation of a special improvement district to facilitate Lake Erie shoreline improvement, to revise other laws governing taxation and public property and otherwise provide authorization and conditions for the operation of state programs, and to make appropriations.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:

Section 1. That sections 109.572, 718.81, 718.85, 1710.01, 20
1710.02, 1710.06, 5739.02, and 5739.09 be amended and section 21
124.74 of the Revised Code be enacted to read as follows: 22

Sec. 109.572. (A) (1) Upon receipt of a request pursuant to 23
section 121.08, 3301.32, 3301.541, or 3319.39 of the Revised 24
Code, a completed form prescribed pursuant to division (C) (1) of 25
this section, and a set of fingerprint impressions obtained in 26
the manner described in division (C) (2) of this section, the 27
superintendent of the bureau of criminal identification and 28
investigation shall conduct a criminal records check in the 29
manner described in division (B) of this section to determine 30
whether any information exists that indicates that the person 31
who is the subject of the request previously has been convicted 32
of or pleaded guilty to any of the following: 33

(a) A violation of section 2903.01, 2903.02, 2903.03, 34
2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 2903.34, 35
2905.01, 2905.02, 2905.05, 2907.02, 2907.03, 2907.04, 2907.05, 36
2907.06, 2907.07, 2907.08, 2907.09, 2907.21, 2907.22, 2907.23, 37
2907.25, 2907.31, 2907.32, 2907.321, 2907.322, 2907.323, 38
2911.01, 2911.02, 2911.11, 2911.12, 2919.12, 2919.22, 2919.24, 39
2919.25, 2923.12, 2923.13, 2923.161, 2925.02, 2925.03, 2925.04, 40
2925.05, 2925.06, or 3716.11 of the Revised Code, felonious 41
sexual penetration in violation of former section 2907.12 of the 42
Revised Code, a violation of section 2905.04 of the Revised Code 43
as it existed prior to July 1, 1996, a violation of section 44
2919.23 of the Revised Code that would have been a violation of 45
section 2905.04 of the Revised Code as it existed prior to July 46
1, 1996, had the violation been committed prior to that date, or 47

a violation of section 2925.11 of the Revised Code that is not a 48
minor drug possession offense; 49

(b) A violation of an existing or former law of this 50
state, any other state, or the United States that is 51
substantially equivalent to any of the offenses listed in 52
division (A) (1) (a) of this section; 53

(c) If the request is made pursuant to section 3319.39 of 54
the Revised Code for an applicant who is a teacher, any offense 55
specified in section 3319.31 of the Revised Code. 56

(2) On receipt of a request pursuant to section 3712.09 or 57
3721.121 of the Revised Code, a completed form prescribed 58
pursuant to division (C) (1) of this section, and a set of 59
fingerprint impressions obtained in the manner described in 60
division (C) (2) of this section, the superintendent of the 61
bureau of criminal identification and investigation shall 62
conduct a criminal records check with respect to any person who 63
has applied for employment in a position for which a criminal 64
records check is required by those sections. The superintendent 65
shall conduct the criminal records check in the manner described 66
in division (B) of this section to determine whether any 67
information exists that indicates that the person who is the 68
subject of the request previously has been convicted of or 69
pleaded guilty to any of the following: 70

(a) A violation of section 2903.01, 2903.02, 2903.03, 71
2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 2903.34, 72
2905.01, 2905.02, 2905.11, 2905.12, 2907.02, 2907.03, 2907.05, 73
2907.06, 2907.07, 2907.08, 2907.09, 2907.12, 2907.25, 2907.31, 74
2907.32, 2907.321, 2907.322, 2907.323, 2911.01, 2911.02, 75
2911.11, 2911.12, 2911.13, 2913.02, 2913.03, 2913.04, 2913.11, 76
2913.21, 2913.31, 2913.40, 2913.43, 2913.47, 2913.51, 2919.25, 77

2921.36, 2923.12, 2923.13, 2923.161, 2925.02, 2925.03, 2925.11, 78
2925.13, 2925.22, 2925.23, or 3716.11 of the Revised Code; 79

(b) An existing or former law of this state, any other 80
state, or the United States that is substantially equivalent to 81
any of the offenses listed in division (A)(2)(a) of this 82
section. 83

(3) On receipt of a request pursuant to section 173.27, 84
173.38, 173.381, 3701.881, 5164.34, 5164.341, 5164.342, 85
5123.081, or 5123.169 of the Revised Code, a completed form 86
prescribed pursuant to division (C)(1) of this section, and a 87
set of fingerprint impressions obtained in the manner described 88
in division (C)(2) of this section, the superintendent of the 89
bureau of criminal identification and investigation shall 90
conduct a criminal records check of the person for whom the 91
request is made. The superintendent shall conduct the criminal 92
records check in the manner described in division (B) of this 93
section to determine whether any information exists that 94
indicates that the person who is the subject of the request 95
previously has been convicted of, has pleaded guilty to, or 96
(except in the case of a request pursuant to section 5164.34, 97
5164.341, or 5164.342 of the Revised Code) has been found 98
eligible for intervention in lieu of conviction for any of the 99
following, regardless of the date of the conviction, the date of 100
entry of the guilty plea, or (except in the case of a request 101
pursuant to section 5164.34, 5164.341, or 5164.342 of the 102
Revised Code) the date the person was found eligible for 103
intervention in lieu of conviction: 104

(a) A violation of section 959.13, 959.131, 2903.01, 105
2903.02, 2903.03, 2903.04, 2903.041, 2903.11, 2903.12, 2903.13, 106
2903.15, 2903.16, 2903.21, 2903.211, 2903.22, 2903.34, 2903.341, 107

| | |
|--|-----|
| 2905.01, 2905.02, 2905.05, 2905.11, 2905.12, 2905.32, 2905.33, | 108 |
| 2907.02, 2907.03, 2907.04, 2907.05, 2907.06, 2907.07, 2907.08, | 109 |
| 2907.09, 2907.21, 2907.22, 2907.23, 2907.24, 2907.25, 2907.31, | 110 |
| 2907.32, 2907.321, 2907.322, 2907.323, 2907.33, 2909.02, | 111 |
| 2909.03, 2909.04, 2909.22, 2909.23, 2909.24, 2911.01, 2911.02, | 112 |
| 2911.11, 2911.12, 2911.13, 2913.02, 2913.03, 2913.04, 2913.05, | 113 |
| 2913.11, 2913.21, 2913.31, 2913.32, 2913.40, 2913.41, 2913.42, | 114 |
| 2913.43, 2913.44, 2913.441, 2913.45, 2913.46, 2913.47, 2913.48, | 115 |
| 2913.49, 2913.51, 2917.01, 2917.02, 2917.03, 2917.31, 2919.12, | 116 |
| 2919.121, 2919.123, 2919.22, 2919.23, 2919.24, 2919.25, 2921.03, | 117 |
| 2921.11, 2921.12, 2921.13, 2921.21, 2921.24, 2921.32, 2921.321, | 118 |
| 2921.34, 2921.35, 2921.36, 2921.51, 2923.12, 2923.122, 2923.123, | 119 |
| 2923.13, 2923.161, 2923.162, 2923.21, 2923.32, 2923.42, 2925.02, | 120 |
| 2925.03, 2925.04, 2925.041, 2925.05, 2925.06, 2925.09, 2925.11, | 121 |
| 2925.13, 2925.14, 2925.141, 2925.22, 2925.23, 2925.24, 2925.36, | 122 |
| 2925.55, 2925.56, 2927.12, or 3716.11 of the Revised Code; | 123 |
| (b) Felonious sexual penetration in violation of former | 124 |
| section 2907.12 of the Revised Code; | 125 |
| (c) A violation of section 2905.04 of the Revised Code as | 126 |
| it existed prior to July 1, 1996; | 127 |
| (d) A violation of section 2923.01, 2923.02, or 2923.03 of | 128 |
| the Revised Code when the underlying offense that is the object | 129 |
| of the conspiracy, attempt, or complicity is one of the offenses | 130 |
| listed in divisions (A) (3) (a) to (c) of this section; | 131 |
| (e) A violation of an existing or former municipal | 132 |
| ordinance or law of this state, any other state, or the United | 133 |
| States that is substantially equivalent to any of the offenses | 134 |
| listed in divisions (A) (3) (a) to (d) of this section. | 135 |
| (4) On receipt of a request pursuant to section 2151.86 of | 136 |

the Revised Code, a completed form prescribed pursuant to 137
division (C)(1) of this section, and a set of fingerprint 138
impressions obtained in the manner described in division (C)(2) 139
of this section, the superintendent of the bureau of criminal 140
identification and investigation shall conduct a criminal 141
records check in the manner described in division (B) of this 142
section to determine whether any information exists that 143
indicates that the person who is the subject of the request 144
previously has been convicted of or pleaded guilty to any of the 145
following: 146

(a) A violation of section 959.13, 2903.01, 2903.02, 147
2903.03, 2903.04, 2903.11, 2903.12, 2903.13, 2903.15, 2903.16, 148
2903.21, 2903.211, 2903.22, 2903.34, 2905.01, 2905.02, 2905.05, 149
2907.02, 2907.03, 2907.04, 2907.05, 2907.06, 2907.07, 2907.08, 150
2907.09, 2907.21, 2907.22, 2907.23, 2907.25, 2907.31, 2907.32, 151
2907.321, 2907.322, 2907.323, 2909.02, 2909.03, 2909.22, 152
2909.23, 2909.24, 2911.01, 2911.02, 2911.11, 2911.12, 2913.49, 153
2917.01, 2917.02, 2919.12, 2919.22, 2919.24, 2919.25, 2923.12, 154
2923.13, 2923.161, 2925.02, 2925.03, 2925.04, 2925.05, 2925.06, 155
2927.12, or 3716.11 of the Revised Code, a violation of section 156
2905.04 of the Revised Code as it existed prior to July 1, 1996, 157
a violation of section 2919.23 of the Revised Code that would 158
have been a violation of section 2905.04 of the Revised Code as 159
it existed prior to July 1, 1996, had the violation been 160
committed prior to that date, a violation of section 2925.11 of 161
the Revised Code that is not a minor drug possession offense, 162
two or more OVI or OVUAC violations committed within the three 163
years immediately preceding the submission of the application or 164
petition that is the basis of the request, or felonious sexual 165
penetration in violation of former section 2907.12 of the 166
Revised Code; 167

(b) A violation of an existing or former law of this state, any other state, or the United States that is substantially equivalent to any of the offenses listed in division (A) (4) (a) of this section.

(5) Upon receipt of a request pursuant to section 5104.013 of the Revised Code, a completed form prescribed pursuant to division (C) (1) of this section, and a set of fingerprint impressions obtained in the manner described in division (C) (2) of this section, the superintendent of the bureau of criminal identification and investigation shall conduct a criminal records check in the manner described in division (B) of this section to determine whether any information exists that indicates that the person who is the subject of the request has been convicted of or pleaded guilty to any of the following:

(a) A violation of section 2151.421, 2903.01, 2903.02, 2903.03, 2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 2903.22, 2903.34, 2905.01, 2905.02, 2905.05, 2905.11, 2905.32, 2907.02, 2907.03, 2907.04, 2907.05, 2907.06, 2907.07, 2907.08, 2907.09, 2907.19, 2907.21, 2907.22, 2907.23, 2907.24, 2907.25, 2907.31, 2907.32, 2907.321, 2907.322, 2907.323, 2909.02, 2909.03, 2909.04, 2909.05, 2911.01, 2911.02, 2911.11, 2911.12, 2913.02, 2913.03, 2913.04, 2913.041, 2913.05, 2913.06, 2913.11, 2913.21, 2913.31, 2913.32, 2913.33, 2913.34, 2913.40, 2913.41, 2913.42, 2913.43, 2913.44, 2913.441, 2913.45, 2913.46, 2913.47, 2913.48, 2913.49, 2917.01, 2917.02, 2917.03, 2917.31, 2919.12, 2919.22, 2919.224, 2919.225, 2919.24, 2919.25, 2921.03, 2921.11, 2921.13, 2921.14, 2921.34, 2921.35, 2923.01, 2923.12, 2923.13, 2923.161, 2925.02, 2925.03, 2925.04, 2925.05, 2925.06, or 3716.11 of the Revised Code, felonious sexual penetration in violation of former section 2907.12 of the Revised Code, a violation of section 2905.04 of the Revised Code as it existed

prior to July 1, 1996, a violation of section 2919.23 of the Revised Code that would have been a violation of section 2905.04 of the Revised Code as it existed prior to July 1, 1996, had the violation been committed prior to that date, a violation of section 2925.11 of the Revised Code that is not a minor drug possession offense, a violation of section 2923.02 or 2923.03 of the Revised Code that relates to a crime specified in this division, or a second violation of section 4511.19 of the Revised Code within five years of the date of application for licensure or certification.

(b) A violation of an existing or former law of this state, any other state, or the United States that is substantially equivalent to any of the offenses or violations described in division (A) (5) (a) of this section.

(6) Upon receipt of a request pursuant to section 5153.111 of the Revised Code, a completed form prescribed pursuant to division (C) (1) of this section, and a set of fingerprint impressions obtained in the manner described in division (C) (2) of this section, the superintendent of the bureau of criminal identification and investigation shall conduct a criminal records check in the manner described in division (B) of this section to determine whether any information exists that indicates that the person who is the subject of the request previously has been convicted of or pleaded guilty to any of the following:

(a) A violation of section 2903.01, 2903.02, 2903.03, 2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 2903.34, 2905.01, 2905.02, 2905.05, 2907.02, 2907.03, 2907.04, 2907.05, 2907.06, 2907.07, 2907.08, 2907.09, 2907.21, 2907.22, 2907.23, 2907.25, 2907.31, 2907.32, 2907.321, 2907.322, 2907.323,

2909.02, 2909.03, 2911.01, 2911.02, 2911.11, 2911.12, 2919.12, 229
2919.22, 2919.24, 2919.25, 2923.12, 2923.13, 2923.161, 2925.02, 230
2925.03, 2925.04, 2925.05, 2925.06, or 3716.11 of the Revised 231
Code, felonious sexual penetration in violation of former 232
section 2907.12 of the Revised Code, a violation of section 233
2905.04 of the Revised Code as it existed prior to July 1, 1996, 234
a violation of section 2919.23 of the Revised Code that would 235
have been a violation of section 2905.04 of the Revised Code as 236
it existed prior to July 1, 1996, had the violation been 237
committed prior to that date, or a violation of section 2925.11 238
of the Revised Code that is not a minor drug possession offense; 239

(b) A violation of an existing or former law of this 240
state, any other state, or the United States that is 241
substantially equivalent to any of the offenses listed in 242
division (A)(6)(a) of this section. 243

(7) On receipt of a request for a criminal records check 244
from an individual pursuant to section 4749.03 or 4749.06 of the 245
Revised Code, accompanied by a completed copy of the form 246
prescribed in division (C)(1) of this section and a set of 247
fingerprint impressions obtained in a manner described in 248
division (C)(2) of this section, the superintendent of the 249
bureau of criminal identification and investigation shall 250
conduct a criminal records check in the manner described in 251
division (B) of this section to determine whether any 252
information exists indicating that the person who is the subject 253
of the request has been convicted of or pleaded guilty to a 254
felony in this state or in any other state. If the individual 255
indicates that a firearm will be carried in the course of 256
business, the superintendent shall require information from the 257
federal bureau of investigation as described in division (B)(2) 258
of this section. Subject to division (F) of this section, the 259

superintendent shall report the findings of the criminal records 260
check and any information the federal bureau of investigation 261
provides to the director of public safety. 262

(8) On receipt of a request pursuant to section 1321.37, 263
1321.53, or 4763.05 of the Revised Code, a completed form 264
prescribed pursuant to division (C)(1) of this section, and a 265
set of fingerprint impressions obtained in the manner described 266
in division (C)(2) of this section, the superintendent of the 267
bureau of criminal identification and investigation shall 268
conduct a criminal records check with respect to any person who 269
has applied for a license, permit, or certification from the 270
department of commerce or a division in the department. The 271
superintendent shall conduct the criminal records check in the 272
manner described in division (B) of this section to determine 273
whether any information exists that indicates that the person 274
who is the subject of the request previously has been convicted 275
of or pleaded guilty to any of the following: a violation of 276
section 2913.02, 2913.11, 2913.31, 2913.51, or 2925.03 of the 277
Revised Code; any other criminal offense involving theft, 278
receiving stolen property, embezzlement, forgery, fraud, passing 279
bad checks, money laundering, or drug trafficking, or any 280
criminal offense involving money or securities, as set forth in 281
Chapters 2909., 2911., 2913., 2915., 2921., 2923., and 2925. of 282
the Revised Code; or any existing or former law of this state, 283
any other state, or the United States that is substantially 284
equivalent to those offenses. 285

(9) On receipt of a request for a criminal records check 286
from the treasurer of state under section 113.041 of the Revised 287
Code or from an individual under section 4701.08, 4715.101, 288
4717.061, 4725.121, 4725.501, 4729.071, 4730.101, 4730.14, 289
4730.28, 4731.081, 4731.15, 4731.171, 4731.222, 4731.281, 290

4731.296, 4731.531, 4732.091, 4734.202, 4740.061, 4741.10, 291
4747.051, 4753.061, 4755.70, 4757.101, 4759.061, 4760.032, 292
4760.06, 4761.051, 4762.031, 4762.06, 4774.031, 4774.06, 293
4776.021, 4778.04, 4778.07, 4779.091, or 4783.04 of the Revised 294
Code, accompanied by a completed form prescribed under division 295
(C) (1) of this section and a set of fingerprint impressions 296
obtained in the manner described in division (C) (2) of this 297
section, the superintendent of the bureau of criminal 298
identification and investigation shall conduct a criminal 299
records check in the manner described in division (B) of this 300
section to determine whether any information exists that 301
indicates that the person who is the subject of the request has 302
been convicted of or pleaded guilty to any criminal offense in 303
this state or any other state. Subject to division (F) of this 304
section, the superintendent shall send the results of a check 305
requested under section 113.041 of the Revised Code to the 306
treasurer of state and shall send the results of a check 307
requested under any of the other listed sections to the 308
licensing board specified by the individual in the request. 309

(10) On receipt of a request pursuant to section 124.74, 310
1121.23, 1315.141, 1733.47, or 1761.26 of the Revised Code, a 311
completed form prescribed pursuant to division (C) (1) of this 312
section, and a set of fingerprint impressions obtained in the 313
manner described in division (C) (2) of this section, the 314
superintendent of the bureau of criminal identification and 315
investigation shall conduct a criminal records check in the 316
manner described in division (B) of this section to determine 317
whether any information exists that indicates that the person 318
who is the subject of the request previously has been convicted 319
of or pleaded guilty to any criminal offense under any existing 320
or former law of this state, any other state, or the United 321

| | |
|--|-----|
| States. | 322 |
| (11) On receipt of a request for a criminal records check | 323 |
| from an appointing or licensing authority under section 3772.07 | 324 |
| of the Revised Code, a completed form prescribed under division | 325 |
| (C) (1) of this section, and a set of fingerprint impressions | 326 |
| obtained in the manner prescribed in division (C) (2) of this | 327 |
| section, the superintendent of the bureau of criminal | 328 |
| identification and investigation shall conduct a criminal | 329 |
| records check in the manner described in division (B) of this | 330 |
| section to determine whether any information exists that | 331 |
| indicates that the person who is the subject of the request | 332 |
| previously has been convicted of or pleaded guilty or no contest | 333 |
| to any offense under any existing or former law of this state, | 334 |
| any other state, or the United States that is a disqualifying | 335 |
| offense as defined in section 3772.07 of the Revised Code or | 336 |
| substantially equivalent to such an offense. | 337 |
| (12) On receipt of a request pursuant to section 2151.33 | 338 |
| or 2151.412 of the Revised Code, a completed form prescribed | 339 |
| pursuant to division (C) (1) of this section, and a set of | 340 |
| fingerprint impressions obtained in the manner described in | 341 |
| division (C) (2) of this section, the superintendent of the | 342 |
| bureau of criminal identification and investigation shall | 343 |
| conduct a criminal records check with respect to any person for | 344 |
| whom a criminal records check is required under that section. | 345 |
| The superintendent shall conduct the criminal records check in | 346 |
| the manner described in division (B) of this section to | 347 |
| determine whether any information exists that indicates that the | 348 |
| person who is the subject of the request previously has been | 349 |
| convicted of or pleaded guilty to any of the following: | 350 |
| (a) A violation of section 2903.01, 2903.02, 2903.03, | 351 |

2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 2903.34, 352
2905.01, 2905.02, 2905.11, 2905.12, 2907.02, 2907.03, 2907.05, 353
2907.06, 2907.07, 2907.08, 2907.09, 2907.12, 2907.25, 2907.31, 354
2907.32, 2907.321, 2907.322, 2907.323, 2911.01, 2911.02, 355
2911.11, 2911.12, 2911.13, 2913.02, 2913.03, 2913.04, 2913.11, 356
2913.21, 2913.31, 2913.40, 2913.43, 2913.47, 2913.51, 2919.25, 357
2921.36, 2923.12, 2923.13, 2923.161, 2925.02, 2925.03, 2925.11, 358
2925.13, 2925.22, 2925.23, or 3716.11 of the Revised Code; 359

(b) An existing or former law of this state, any other 360
state, or the United States that is substantially equivalent to 361
any of the offenses listed in division (A)(12)(a) of this 362
section. 363

(13) On receipt of a request pursuant to section 3796.12 364
of the Revised Code, a completed form prescribed pursuant to 365
division (C)(1) of this section, and a set of fingerprint 366
impressions obtained in a manner described in division (C)(2) of 367
this section, the superintendent of the bureau of criminal 368
identification and investigation shall conduct a criminal 369
records check in the manner described in division (B) of this 370
section to determine whether any information exists that 371
indicates that the person who is the subject of the request 372
previously has been convicted of or pleaded guilty to the 373
following: 374

(a) A disqualifying offense as specified in rules adopted 375
under division (B)(2)(b) of section 3796.03 of the Revised Code 376
if the person who is the subject of the request is an 377
administrator or other person responsible for the daily 378
operation of, or an owner or prospective owner, officer or 379
prospective officer, or board member or prospective board member 380
of, an entity seeking a license from the department of commerce 381

under Chapter 3796. of the Revised Code; 382

(b) A disqualifying offense as specified in rules adopted 383
under division (B) (2) (b) of section 3796.04 of the Revised Code 384
if the person who is the subject of the request is an 385
administrator or other person responsible for the daily 386
operation of, or an owner or prospective owner, officer or 387
prospective officer, or board member or prospective board member 388
of, an entity seeking a license from the state board of pharmacy 389
under Chapter 3796. of the Revised Code. 390

(14) On receipt of a request required by section 3796.13 391
of the Revised Code, a completed form prescribed pursuant to 392
division (C) (1) of this section, and a set of fingerprint 393
impressions obtained in a manner described in division (C) (2) of 394
this section, the superintendent of the bureau of criminal 395
identification and investigation shall conduct a criminal 396
records check in the manner described in division (B) of this 397
section to determine whether any information exists that 398
indicates that the person who is the subject of the request 399
previously has been convicted of or pleaded guilty to the 400
following: 401

(a) A disqualifying offense as specified in rules adopted 402
under division (B) (8) (a) of section 3796.03 of the Revised Code 403
if the person who is the subject of the request is seeking 404
employment with an entity licensed by the department of commerce 405
under Chapter 3796. of the Revised Code; 406

(b) A disqualifying offense as specified in rules adopted 407
under division (B) (14) (a) of section 3796.04 of the Revised Code 408
if the person who is the subject of the request is seeking 409
employment with an entity licensed by the state board of 410
pharmacy under Chapter 3796. of the Revised Code. 411

(15) On receipt of a request pursuant to section 4768.06 412
of the Revised Code, a completed form prescribed under division 413
(C) (1) of this section, and a set of fingerprint impressions 414
obtained in the manner described in division (C) (2) of this 415
section, the superintendent of the bureau of criminal 416
identification and investigation shall conduct a criminal 417
records check in the manner described in division (B) of this 418
section to determine whether any information exists indicating 419
that the person who is the subject of the request has been 420
convicted of or pleaded guilty to a felony in this state or in 421
any other state. 422

(B) Subject to division (F) of this section, the 423
superintendent shall conduct any criminal records check to be 424
conducted under this section as follows: 425

(1) The superintendent shall review or cause to be 426
reviewed any relevant information gathered and compiled by the 427
bureau under division (A) of section 109.57 of the Revised Code 428
that relates to the person who is the subject of the criminal 429
records check, including, if the criminal records check was 430
requested under section 113.041, 121.08, 124.74, 173.27, 173.38, 431
173.381, 1121.23, 1315.141, 1321.37, 1321.53, 1733.47, 1761.26, 432
2151.86, 3301.32, 3301.541, 3319.39, 3701.881, 3712.09, 433
3721.121, 3772.07, 3796.12, 3796.13, 4749.03, 4749.06, 4763.05, 434
4768.06, 5104.013, 5164.34, 5164.341, 5164.342, 5123.081, 435
5123.169, or 5153.111 of the Revised Code, any relevant 436
information contained in records that have been sealed under 437
section 2953.32 of the Revised Code; 438

(2) If the request received by the superintendent asks for 439
information from the federal bureau of investigation, the 440
superintendent shall request from the federal bureau of 441

investigation any information it has with respect to the person 442
who is the subject of the criminal records check, including 443
fingerprint-based checks of national crime information databases 444
as described in 42 U.S.C. 671 if the request is made pursuant to 445
section 2151.86 or 5104.013 of the Revised Code or if any other 446
Revised Code section requires fingerprint-based checks of that 447
nature, and shall review or cause to be reviewed any information 448
the superintendent receives from that bureau. If a request under 449
section 3319.39 of the Revised Code asks only for information 450
from the federal bureau of investigation, the superintendent 451
shall not conduct the review prescribed by division (B) (1) of 452
this section. 453

(3) The superintendent or the superintendent's designee 454
may request criminal history records from other states or the 455
federal government pursuant to the national crime prevention and 456
privacy compact set forth in section 109.571 of the Revised 457
Code. 458

(4) The superintendent shall include in the results of the 459
criminal records check a list or description of the offenses 460
listed or described in division (A) (1), (2), (3), (4), (5), (6), 461
(7), (8), (9), (10), (11), (12), (13), (14), or (15) of this 462
section, whichever division requires the superintendent to 463
conduct the criminal records check. The superintendent shall 464
exclude from the results any information the dissemination of 465
which is prohibited by federal law. 466

(5) The superintendent shall send the results of the 467
criminal records check to the person to whom it is to be sent 468
not later than the following number of days after the date the 469
superintendent receives the request for the criminal records 470
check, the completed form prescribed under division (C) (1) of 471

this section, and the set of fingerprint impressions obtained in 472
the manner described in division (C) (2) of this section: 473

(a) If the superintendent is required by division (A) of 474
this section (other than division (A) (3) of this section) to 475
conduct the criminal records check, thirty; 476

(b) If the superintendent is required by division (A) (3) 477
of this section to conduct the criminal records check, sixty. 478

(C) (1) The superintendent shall prescribe a form to obtain 479
the information necessary to conduct a criminal records check 480
from any person for whom a criminal records check is to be 481
conducted under this section. The form that the superintendent 482
prescribes pursuant to this division may be in a tangible 483
format, in an electronic format, or in both tangible and 484
electronic formats. 485

(2) The superintendent shall prescribe standard impression 486
sheets to obtain the fingerprint impressions of any person for 487
whom a criminal records check is to be conducted under this 488
section. Any person for whom a records check is to be conducted 489
under this section shall obtain the fingerprint impressions at a 490
county sheriff's office, municipal police department, or any 491
other entity with the ability to make fingerprint impressions on 492
the standard impression sheets prescribed by the superintendent. 493
The office, department, or entity may charge the person a 494
reasonable fee for making the impressions. The standard 495
impression sheets the superintendent prescribes pursuant to this 496
division may be in a tangible format, in an electronic format, 497
or in both tangible and electronic formats. 498

(3) Subject to division (D) of this section, the 499
superintendent shall prescribe and charge a reasonable fee for 500

providing a criminal records check under this section. The 501
person requesting the criminal records check shall pay the fee 502
prescribed pursuant to this division. In the case of a request 503
under section 1121.23, 1155.03, 1163.05, 1315.141, 1733.47, 504
1761.26, 2151.33, 2151.412, or 5164.34 of the Revised Code, the 505
fee shall be paid in the manner specified in that section. 506

(4) The superintendent of the bureau of criminal 507
identification and investigation may prescribe methods of 508
forwarding fingerprint impressions and information necessary to 509
conduct a criminal records check, which methods shall include, 510
but not be limited to, an electronic method. 511

(D) The results of a criminal records check conducted 512
under this section, other than a criminal records check 513
specified in division (A) (7) of this section, are valid for the 514
person who is the subject of the criminal records check for a 515
period of one year from the date upon which the superintendent 516
completes the criminal records check. If during that period the 517
superintendent receives another request for a criminal records 518
check to be conducted under this section for that person, the 519
superintendent shall provide the results from the previous 520
criminal records check of the person at a lower fee than the fee 521
prescribed for the initial criminal records check. 522

(E) When the superintendent receives a request for 523
information from a registered private provider, the 524
superintendent shall proceed as if the request was received from 525
a school district board of education under section 3319.39 of 526
the Revised Code. The superintendent shall apply division (A) (1) 527
(c) of this section to any such request for an applicant who is 528
a teacher. 529

(F) (1) Subject to division (F) (2) of this section, all 530

information regarding the results of a criminal records check 531
conducted under this section that the superintendent reports or 532
sends under division (A) (7) or (9) of this section to the 533
director of public safety, the treasurer of state, or the 534
person, board, or entity that made the request for the criminal 535
records check shall relate to the conviction of the subject 536
person, or the subject person's plea of guilty to, a criminal 537
offense. 538

(2) Division (F) (1) of this section does not limit, 539
restrict, or preclude the superintendent's release of 540
information that relates to the arrest of a person who is 541
eighteen years of age or older, to an adjudication of a child as 542
a delinquent child, or to a criminal conviction of a person 543
under eighteen years of age in circumstances in which a release 544
of that nature is authorized under division (E) (2), (3), or (4) 545
of section 109.57 of the Revised Code pursuant to a rule adopted 546
under division (E) (1) of that section. 547

(G) As used in this section: 548

(1) "Criminal records check" means any criminal records 549
check conducted by the superintendent of the bureau of criminal 550
identification and investigation in accordance with division (B) 551
of this section. 552

(2) "Minor drug possession offense" has the same meaning 553
as in section 2925.01 of the Revised Code. 554

(3) "OVI or OVUAC violation" means a violation of section 555
4511.19 of the Revised Code or a violation of an existing or 556
former law of this state, any other state, or the United States 557
that is substantially equivalent to section 4511.19 of the 558
Revised Code. 559

(4) "Registered private provider" means a nonpublic school 560
or entity registered with the superintendent of public 561
instruction under section 3310.41 of the Revised Code to 562
participate in the autism scholarship program or section 3310.58 563
of the Revised Code to participate in the Jon Peterson special 564
needs scholarship program. 565

Sec. 124.74. (A) Division (B) of this section applies to 566
any of the following individuals: 567

(1) An employee in the service of the state; 568

(2) A prospective employee for a position in the service 569
of the state; 570

(3) A contractor of a state agency, board, or commission; 571

(4) A contractor, employee, or prospective employee of a 572
board of county commissioners or a county department of job and 573
family services, child support enforcement agency, or public 574
children services agency. 575

(B) If an individual described in division (A) of this 576
section has or, in the case of a prospective employee, will have 577
access to or the use of federal tax information, the head of the 578
state or county agency, department, board, or commission with 579
which the individual is employed, will be employed, or is 580
contracted shall request that the superintendent of the bureau 581
of criminal identification and investigation conduct a criminal 582
records check based on the individual's fingerprints in 583
accordance with section 109.572 of the Revised Code. The head of 584
the agency, department, board, or commission shall request that 585
criminal record information from the federal bureau of 586
investigation be obtained as part of the criminal records check. 587

Such an individual, and the agency, department, board, or 588

commission with which the individual is employed, will be 589
employed, or is contracted, shall also comply with any separate 590
request by the federal bureau of investigation to conduct a 591
national criminal records check. 592

(C) A state or county agency, department, board, or 593
commission may adopt any rules or policies necessary to 594
implement this section. 595

Sec. 718.81. If a term used in sections 718.80 to 718.95 596
of the Revised Code that is not otherwise defined in this 597
chapter is used in a comparable context in both the laws of the 598
United States relating to federal income tax and in Title LVII 599
of the Revised Code and the use is not consistent, then the use 600
of the term in the laws of the United States relating to federal 601
income tax shall have control over the use of the term in Title 602
LVII of the Revised Code, unless the term is defined in Chapter 603
5703. of the Revised Code, in which case the definition in that 604
chapter shall control. Any reference in this chapter to the 605
Internal Revenue Code includes other laws of the United States 606
related to federal income taxes. If a term is defined in both 607
this section and section 718.01 of the Revised Code, the 608
definition in this section shall control for all uses of that 609
term in sections 718.80 through 718.95 of the Revised Code. 610

As used in sections 718.80 to 718.95 of the Revised Code 611
only: 612

(A) "Municipal taxable income" means income apportioned or 613
situated to the municipal corporation under section 718.82 of the 614
Revised Code, as applicable, reduced by any pre-2017 net 615
operating loss carryforward available to the person for the 616
municipal corporation. 617

(B) "Adjusted federal taxable income," for a person 618
required to file as a C corporation, or for a person that has 619
elected to be taxed as a C corporation as described in division 620
(D) (5) of section 718.01 of the Revised Code, means a C 621
corporation's federal taxable income before net operating losses 622
and special deductions as determined under the Internal Revenue 623
Code, adjusted as follows: 624

(1) Deduct intangible income to the extent included in 625
federal taxable income. The deduction shall be allowed 626
regardless of whether the intangible income relates to assets 627
used in a trade or business or assets held for the production of 628
income. 629

(2) Add an amount equal to five per cent of intangible 630
income deducted under division (B) (1) of this section, but 631
excluding that portion of intangible income directly related to 632
the sale, exchange, or other disposition of property described 633
in section 1221 of the Internal Revenue Code. 634

(3) Add any losses allowed as a deduction in the 635
computation of federal taxable income if the losses directly 636
relate to the sale, exchange, or other disposition of an asset 637
described in section 1221 or 1231 of the Internal Revenue Code. 638

(4) (a) Except as provided in division (B) (4) (b) of this 639
section, deduct income and gain included in federal taxable 640
income to the extent the income and gain directly relate to the 641
sale, exchange, or other disposition of an asset described in 642
section 1221 or 1231 of the Internal Revenue Code. 643

(b) Division (B) (4) (a) of this section does not apply to 644
the extent the income or gain is income or gain described in 645
section 1245 or 1250 of the Internal Revenue Code. 646

(5) Add taxes on or measured by net income allowed as a deduction in the computation of federal taxable income. 647
648

(6) In the case of a real estate investment trust or regulated investment company, add all amounts with respect to dividends to, distributions to, or amounts set aside for or credited to the benefit of investors and allowed as a deduction in the computation of federal taxable income. 649
650
651
652
653

(7) Deduct, to the extent not otherwise deducted or excluded in computing federal taxable income, any income derived from a transfer agreement or from the enterprise transferred under that agreement under section 4313.02 of the Revised Code. 654
655
656
657

(8) Deduct exempt income to the extent not otherwise deducted or excluded in computing adjusted federal taxable income. 658
659
660

(9) Deduct any net profit of a pass-through entity owned directly or indirectly by the taxpayer and included in the taxpayer's federal taxable income unless an affiliated group of corporations includes that net profit in the group's federal taxable income in accordance with division (E) (3) (b) of section 718.86 of the Revised Code. 661
662
663
664
665
666

(10) Add any loss incurred by a pass-through entity owned directly or indirectly by the taxpayer and included in the taxpayer's federal taxable income unless an affiliated group of corporations includes that loss in the group's federal taxable income in accordance with division (E) (3) (b) of section 718.86 of the Revised Code. 667
668
669
670
671
672

If the taxpayer is not a C corporation, is not a disregarded entity that has made the election described in division (L) (2) of section 718.01 of the Revised Code, and is 673
674
675

not a publicly traded partnership that has made the election 676
described in division (D) (5) of section 718.01 of the Revised 677
Code, the taxpayer shall compute adjusted federal taxable income 678
under this section as if the taxpayer were a C corporation, 679
except guaranteed payments and other similar amounts paid or 680
accrued to a partner, former partner, shareholder, former 681
shareholder, member, or former member shall not be allowed as a 682
deductible expense unless such payments are in consideration for 683
the use of capital and treated as payment of interest under 684
section 469 of the Internal Revenue Code or United States 685
treasury regulations. Amounts paid or accrued to a qualified 686
self-employed retirement plan with respect to a partner, former 687
partner, shareholder, former shareholder, member, or former 688
member of the taxpayer, amounts paid or accrued to or for health 689
insurance for a partner, former partner, shareholder, former 690
shareholder, member, or former member, and amounts paid or 691
accrued to or for life insurance for a partner, former partner, 692
shareholder, former shareholder, member, or former member shall 693
not be allowed as a deduction. 694

Nothing in division (B) of this section shall be construed 695
as allowing the taxpayer to add or deduct any amount more than 696
once or shall be construed as allowing any taxpayer to deduct 697
any amount paid to or accrued for purposes of federal self- 698
employment tax. 699

(C) "Taxpayer" has the same meaning as in section 718.01 700
of the Revised Code, except that "taxpayer" does not include 701
natural persons or entities subject to the tax imposed under 702
Chapter 5745. of the Revised Code. "Taxpayer" may include 703
receivers, assignees, or trustees in bankruptcy when such 704
persons are required to assume the role of a taxpayer. 705

(D) "Tax return" or "return" means the notifications and reports required to be filed pursuant to sections 718.80 to 718.95 of the Revised Code for the purpose of reporting municipal income taxes, and includes declarations of estimated tax.

(E) "Taxable year" means the calendar year or the taxpayer's fiscal year ~~ending~~ beginning during the calendar year, or fractional part thereof, upon which the calculation of the taxpayer's adjusted federal taxable income is based pursuant to this chapter. If a taxpayer's taxable year is changed for federal income tax purposes, the taxable year for purposes of sections 718.80 to 718.95 of the Revised Code is changed accordingly but may consist of an aggregation of more than one taxable year for federal income tax purposes. The tax commissioner may prescribe by rule an appropriate period as the taxable year for a taxpayer that has had a change of its taxable year for federal income tax purposes, for a taxpayer that has two or more short taxable years for federal income tax purposes as the result of a change of ownership, or for a new taxpayer that would otherwise have no taxable year.

(F) "Assessment" means a notice of underpayment or nonpayment of a tax issued pursuant to section 718.90 of the Revised Code.

Sec. 718.85. (A) (1) For each taxable year, every taxpayer shall file an annual return. Such return, along with the amount of tax shown to be due on the return less the amount paid for the taxable year under section 718.88 of the Revised Code, shall be submitted to the tax commissioner, on a form and in the manner prescribed by the commissioner, on or before the fifteenth day of the fourth month following the end of the

taxpayer's taxable year. 736

(2) If a taxpayer has multiple taxable years ~~ending~~ 737
beginning within one calendar year, the taxpayer shall aggregate 738
the facts and figures necessary to compute the tax due under 739
this chapter, in accordance with sections 718.81, 718.82, and, 740
if applicable, 718.86 of the Revised Code onto its annual 741
return. 742

(3) The remittance shall be made payable to the treasurer 743
of state and in the form prescribed by the tax commissioner. If 744
the amount payable with the tax return is ten dollars or less, 745
no remittance is required. 746

(B) The tax commissioner shall immediately forward to the 747
treasurer of state all amounts the commissioner receives 748
pursuant to sections 718.80 to 718.95 of the Revised Code. The 749
treasurer shall credit ninety-nine and one-half per cent of such 750
amounts to the municipal income tax fund and the remainder to 751
the municipal income tax administrative fund established under 752
section 5745.03 of the Revised Code. 753

(C) (1) Each return required to be filed under this section 754
shall contain the signature of the taxpayer or the taxpayer's 755
duly authorized agent and of the person who prepared the return 756
for the taxpayer, and shall include the taxpayer's 757
identification number. Each return shall be verified by a 758
declaration under penalty of perjury. 759

(2) (a) The tax commissioner may require a taxpayer to 760
include, with each annual tax return, amended return, or request 761
for refund filed with the commissioner under sections 718.80 to 762
718.95 of the Revised Code, copies of any relevant documents or 763
other information. 764

(b) A taxpayer that files an annual tax return 765
electronically through the Ohio business gateway or in another 766
manner as prescribed by the tax commissioner shall either submit 767
the documents required under this division electronically as 768
prescribed at the time of filing or, if electronic submission is 769
not available, mail the documents to the tax commissioner. The 770
department of taxation shall publish a method of electronically 771
submitting the documents required under this division on or 772
before January 1, 2019. 773

(3) After a taxpayer files a tax return, the tax 774
commissioner may request, and the taxpayer shall provide, any 775
information, statements, or documents required to determine and 776
verify the taxpayer's municipal income tax. 777

(D) (1) (a) Any taxpayer that has duly requested an 778
automatic extension for filing the taxpayer's federal income tax 779
return shall automatically receive an extension for the filing 780
of a tax return with the commissioner under this section. The 781
extended due date of the return shall be the fifteenth day of 782
the tenth month after the last day of the taxable year to which 783
the return relates. 784

(b) A taxpayer that has not requested or received a six- 785
month extension for filing the taxpayer's federal income tax 786
return may request that the commissioner grant the taxpayer a 787
six-month extension of the date for filing the taxpayer's 788
municipal income tax return. If the commissioner receives the 789
request on or before the date the municipal income tax return is 790
due, the commissioner shall grant the taxpayer's extension 791
request. 792

(c) An extension of time to file under division (D) (1) of 793
this section is not an extension of the time to pay any tax due 794

unless the tax commissioner grants an extension of that date. 795

(2) If the commissioner considers it necessary in order to 796
ensure payment of a tax imposed in accordance with section 797
718.04 of the Revised Code, the commissioner may require 798
taxpayers to file returns and make payments otherwise than as 799
provided in this section, including taxpayers not otherwise 800
required to file annual returns. 801

(E) Each return required to be filed in accordance with 802
this section shall include a box that the taxpayer may check to 803
authorize another person, including a tax return preparer who 804
prepared the return, to communicate with the tax commissioner 805
about matters pertaining to the return. The return or 806
instructions accompanying the return shall indicate that by 807
checking the box the taxpayer authorizes the commissioner to 808
contact the preparer or other person concerning questions that 809
arise during the examination or other review of the return and 810
authorizes the preparer or other person only to provide the 811
commissioner with information that is missing from the return, 812
to contact the commissioner for information about the 813
examination or other review of the return or the status of the 814
taxpayer's refund or payments, and to respond to notices about 815
mathematical errors, offsets, or return preparation that the 816
taxpayer has received from the commissioner and has shown to the 817
preparer or other person. 818

(F) When income tax returns or other documents require the 819
signature of a tax return preparer, the tax commissioner shall 820
accept a facsimile or electronic version of such a signature in 821
lieu of a manual signature. 822

Sec. 1710.01. As used in this chapter: 823

- (A) "Special improvement district" means a special
improvement district organized under this chapter. 824
825
- (B) "Church" means a fellowship of believers,
congregation, society, corporation, convention, or association 826
that is formed primarily or exclusively for religious purposes 827
and that is not formed for the private profit of any person. 828
829
- (C) "Church property" means property that is described as 830
being exempt from taxation under division (A) (2) of section 831
5709.07 of the Revised Code and that the county auditor has 832
entered on the exempt list compiled under section 5713.07 of the 833
Revised Code. 834
- (D) "Municipal executive" means the mayor, city manager,
or other chief executive officer of the municipal corporation in 835
which a special improvement district is located. 836
837
- (E) "Participating political subdivision" means the 838
municipal corporation or township, or each of the municipal 839
corporations or townships, that has territory within the 840
boundaries of a special improvement district created under this 841
chapter. 842
- (F) "Legislative authority of a participating political
subdivision" means, with reference to a township, the board of 843
township trustees. 844
845
- (G) "Public improvement" means the planning, design,
construction, reconstruction, enlargement, or alteration of any 846
facility or improvement, including the acquisition of land, for 847
which a special assessment may be levied under Chapter 727. of 848
the Revised Code, and includes any special energy improvement 849
project or shoreline improvement project. 850
851
- (H) "Public service" means any service that can be 852

provided by a municipal corporation or any service for which a 853
special assessment may be levied under Chapter 727. of the 854
Revised Code. 855

(I) "Special energy improvement project" means any 856
property, device, structure, or equipment necessary for the 857
acquisition, installation, equipping, and improvement of any 858
real or personal property used for the purpose of creating a 859
solar photovoltaic project, a solar thermal energy project, a 860
geothermal energy project, a customer-generated energy project, 861
or an energy efficiency improvement, whether such real or 862
personal property is publicly or privately owned. 863

(J) "Existing qualified nonprofit corporation" means a 864
nonprofit corporation that existed before the creation of the 865
corresponding district under this chapter, that is composed of 866
members located within or adjacent to the district, that has 867
established a police department under section 1702.80 of the 868
Revised Code, and that is organized for purposes that include 869
acquisition of real property within an area specified by its 870
articles for the subsequent transfer of such property to its 871
members exclusively for charitable, scientific, literary, or 872
educational purposes, or holding and maintaining and leasing 873
such property; planning for and assisting in the development of 874
its members; providing for the relief of the poor and distressed 875
or underprivileged in the area and adjacent areas; combating 876
community deterioration and lessening the burdens of government; 877
providing or assisting others in providing housing for low- or 878
moderate-income persons; and assisting its members by the 879
provision of public safety and security services, parking 880
facilities, transit service, landscaping, and parks. 881

(K) "Energy efficiency improvement" means energy 882

efficiency technologies, products, and activities that reduce or 883
support the reduction of energy consumption, allow for the 884
reduction in demand, or support the production of clean, 885
renewable energy and that are or will be permanently fixed to 886
real property. 887

(L) "Customer-generated energy project" means a wind, 888
biomass, or gasification facility for the production of 889
electricity that meets either of the following requirements: 890

(1) The facility is designed to have a generating capacity 891
of two hundred fifty kilowatts of electricity or less. 892

(2) The facility is: 893

(a) Designed to have a generating capacity of more than 894
two hundred fifty kilowatts of electricity; 895

(b) Operated in parallel with electric transmission and 896
distribution facilities serving the real property at the site of 897
the customer-generated energy project; 898

(c) Intended primarily to offset part or all of the 899
facility owner's requirements for electricity at the site of the 900
customer-generated energy project and is located on the facility 901
owner's real property; and 902

(d) Not producing energy for direct sale by the facility 903
owner to the public. 904

(M) "Reduction in demand" means a change in customer 905
behavior or a change in customer-owned or operated assets that 906
reduces or has the capability to reduce the demand for 907
electricity as a result of price signals or other incentives. 908

(N) "Electric distribution utility" and "mercantile 909
customer" have the same meanings as in section 4928.01 of the 910

Revised Code. 911

(O) "Shoreline improvement project" means acquiring, 912
constructing, installing, equipping, improving, maintaining, or 913
repairing real or tangible personal property necessary or useful 914
for making improvements to abate erosion along the Lake Erie 915
shoreline. 916

Sec. 1710.02. (A) A special improvement district may be 917
created within the boundaries of any one municipal corporation, 918
any one township, or any combination of contiguous municipal 919
corporations and townships for the purpose of developing and 920
implementing plans for public improvements and public services 921
that benefit the district. A district may be created by petition 922
of the owners of real property within the proposed district, or 923
by an existing qualified nonprofit corporation. If the district 924
is created by an existing qualified nonprofit corporation, the 925
purposes for which the district is created may be supplemental 926
to the other purposes for which the corporation is organized. 927
All territory in a special improvement district shall be 928
contiguous; except that the territory in a special improvement 929
district may be noncontiguous if at least one special energy 930
improvement project or shoreline improvement project is 931
designated for each parcel of real property included within the 932
special improvement district. Additional territory may be added 933
to a special improvement district created under this chapter for 934
the purpose of developing and implementing plans for special 935
energy improvement projects or shoreline improvement projects if 936
at least one special energy improvement project or shoreline 937
improvement project, respectively, is designated for each parcel 938
of real property included within such additional territory and 939
the addition of territory is authorized by the initial plan 940
proposed under division (F) of this section or a plan adopted by 941

the board of directors of the special improvement district under 942
section 1710.06 of the Revised Code. 943

The district shall be governed by the board of trustees of 944
a nonprofit corporation. This board shall be known as the board 945
of directors of the special improvement district. No special 946
improvement district shall include any church property, or 947
property of the federal or state government or a county, 948
township, or municipal corporation, unless the church or the 949
county, township, or municipal corporation specifically requests 950
in writing that the property be included within the district, or 951
unless the church is a member of the existing qualified 952
nonprofit corporation creating the district at the time the 953
district is created. A shoreline improvement project may extend 954
into the territory of Lake Erie as described in sections 1506.10 955
and 1506.11 of the Revised Code. However, the state shall remain 956
exempt from any special assessment that may be levied against 957
that territory under section 1710.06 and Chapter 727. of the 958
Revised Code. More than one district may be created within a 959
participating political subdivision, but no real property may be 960
included within more than one district unless the owner of the 961
property files a written consent with the clerk of the 962
legislative authority, the township fiscal officer, or the 963
village clerk, as appropriate. The area of each district shall 964
be contiguous; except that the area of a special improvement 965
district may be noncontiguous if all parcels of real property 966
included within such area contain at least one special energy 967
improvement or shoreline improvement thereon. 968

(B) Except as provided in division (C) of this section, a 969
district created under this chapter is not a political 970
subdivision. A district created under this chapter shall be 971
considered a public agency under section 102.01 and a public 972

authority under section 4115.03 of the Revised Code. Each member 973
of the board of directors of a district, each member's designee 974
or proxy, and each officer and employee of a district shall be 975
considered a public official or employee under section 102.01 of 976
the Revised Code and a public official and public servant under 977
section 2921.42 of the Revised Code. Districts created under 978
this chapter are not subject to sections 121.81 to 121.83 of the 979
Revised Code. Districts created under this chapter are subject 980
to sections 121.22 and 121.23 of the Revised Code. 981

(C) Each district created under this chapter shall be 982
considered a political subdivision for purposes of section 983
4905.34 of the Revised Code. 984

Membership on the board of directors of the district shall 985
not be considered as holding a public office. Directors and 986
their designees shall be entitled to the immunities provided by 987
Chapter 1702. and to the same immunity as an employee under 988
division (A) (6) of section 2744.03 of the Revised Code, except 989
that directors and their designees shall not be entitled to the 990
indemnification provided in section 2744.07 of the Revised Code 991
unless the director or designee is an employee or official of a 992
participating political subdivision of the district and is 993
acting within the scope of the director's or designee's 994
employment or official responsibilities. 995

District officers and district members and directors and 996
their designees or proxies shall not be required to file a 997
statement with the Ohio ethics commission under section 102.02 998
of the Revised Code. All records of the district shall be 999
treated as public records under section 149.43 of the Revised 1000
Code, except that records of organizations contracting with a 1001
district shall not be considered to be public records under 1002

section 149.43 or section 149.431 of the Revised Code solely by 1003
reason of any contract with a district. 1004

(D) Except as otherwise provided in this section, the 1005
nonprofit corporation that governs a district shall be organized 1006
in the manner described in Chapter 1702. of the Revised Code. 1007
Except in the case of a district created by an existing 1008
qualified nonprofit corporation, the corporation's articles of 1009
incorporation are required to be approved, as provided in 1010
division (E) of this section, by resolution of the legislative 1011
authority of each participating political subdivision of the 1012
district. A copy of that resolution shall be filed along with 1013
the articles of incorporation in the secretary of state's 1014
office. 1015

In addition to meeting the requirements for articles of 1016
incorporation set forth in Chapter 1702. of the Revised Code, 1017
the articles of incorporation for the nonprofit corporation 1018
governing a district formed under this chapter shall provide all 1019
the following: 1020

(1) The name for the district, which shall include the 1021
name of each participating political subdivision of the 1022
district; 1023

(2) A description of the territory within the district, 1024
which may be all or part of each participating political 1025
subdivision. The description shall be specific enough to enable 1026
real property owners to determine if their property is located 1027
within the district. 1028

(3) A description of the procedure by which the articles 1029
of incorporation may be amended. The procedure shall include 1030
receiving approval of the amendment, by resolution, from the 1031

legislative authority of each participating political 1032
subdivision and filing the approved amendment and resolution 1033
with the secretary of state. 1034

(4) The reasons for creating the district, plus an 1035
explanation of how the district will be conducive to the public 1036
health, safety, peace, convenience, and welfare of the district. 1037

(E) The articles of incorporation for a nonprofit 1038
corporation governing a district created under this chapter and 1039
amendments to them shall be submitted to the municipal 1040
executive, if any, and the legislative authority of each 1041
municipal corporation or township in which the proposed district 1042
is to be located. Except in the case of a district created by an 1043
existing qualified nonprofit corporation, the articles or 1044
amendments shall be accompanied by a petition signed either by 1045
the owners of at least sixty per cent of the front footage of 1046
all real property located in the proposed district that abuts 1047
upon any street, alley, public road, place, boulevard, parkway, 1048
park entrance, easement, or other existing public improvement 1049
within the proposed district, excluding church property or 1050
property owned by the state, county, township, municipal, or 1051
federal government, unless a church, county, township, or 1052
municipal corporation has specifically requested in writing that 1053
the property be included in the district, or by the owners of at 1054
least seventy-five per cent of the area of all real property 1055
located within the proposed district, excluding church property 1056
or property owned by the state, county, township, municipal, or 1057
federal government, unless a church, county, township, or 1058
municipal corporation has specifically requested in writing that 1059
the property be included in the district. Pursuant to Section 2o 1060
of Article VIII, Ohio Constitution, the petition required under 1061
this division may be for the purpose of developing and 1062

implementing plans for special energy improvement projects or 1063
shoreline improvement projects, and, in such case, is determined 1064
to be in furtherance of the purposes set forth in Section 2o of 1065
Article VIII, Ohio Constitution. ~~If~~ Except as provided in 1066
division (H) of this section, if a special improvement district 1067
is being created under this chapter for the purpose of 1068
developing and implementing plans for special energy improvement 1069
projects or shoreline improvement projects, the petition 1070
required under this division shall be signed by one hundred per 1071
cent of the owners of the area of all real property located 1072
within the proposed special improvement district, at least one 1073
special energy improvement project or shoreline improvement 1074
project shall be designated for each parcel of real property 1075
within the special improvement district, and the special 1076
improvement district may include any number of parcels of real 1077
property as determined by the legislative authority of each 1078
participating political subdivision in which the proposed 1079
special improvement district is to be located. For purposes of 1080
determining compliance with these requirements, the area of the 1081
district, or the front footage and ownership of property, shall 1082
be as shown in the most current records available at the county 1083
recorder's office and the county engineer's office sixty days 1084
prior to the date on which the petition is filed. 1085

Each municipal corporation or township with which the 1086
petition is filed has sixty days to approve or disapprove, by 1087
resolution, the petition, including the articles of 1088
incorporation. In the case of a district created by an existing 1089
qualified nonprofit corporation, each municipal corporation or 1090
township has sixty days to approve or disapprove the creation of 1091
the district after the corporation submits the articles of 1092
incorporation or amendments thereto. This chapter does not 1093

prohibit or restrict the rights of municipal corporations under 1094
Article XVIII of the Ohio Constitution or the right of the 1095
municipal legislative authority to impose reasonable conditions 1096
in a resolution of approval. The acquisition, installation, 1097
equipping, and improvement of a special energy improvement 1098
project under this chapter shall not supersede any local zoning, 1099
environmental, or similar law or regulation. In addition, all 1100
activities associated with a shoreline improvement project that 1101
is implemented under this chapter shall comply with all 1102
applicable local zoning requirements, all local, state, and 1103
federal environmental laws and regulations, and all applicable 1104
requirements established in Chapter 1506. of the Revised Code 1105
and rules adopted under it. 1106

(F) Persons proposing creation and operation of the 1107
district may propose an initial plan for public services or 1108
public improvements that benefit all or any part of the 1109
district. Any initial plan shall be submitted as part of the 1110
petition proposing creation of the district or, in the case of a 1111
district created by an existing qualified nonprofit corporation, 1112
shall be submitted with the articles of incorporation or 1113
amendments thereto. 1114

An initial plan may include provisions for the following: 1115

(1) Creation and operation of the district and of the 1116
nonprofit corporation to govern the district under this chapter; 1117

(2) Hiring employees and professional services; 1118

(3) Contracting for insurance; 1119

(4) Purchasing or leasing office space and office 1120
equipment; 1121

(5) Other actions necessary initially to form, operate, or 1122

organize the district and the nonprofit corporation to govern 1123
the district; 1124

(6) A plan for public improvements or public services that 1125
benefit all or part of the district, which plan shall comply 1126
with the requirements of division (A) of section 1710.06 of the 1127
Revised Code and may include, but is not limited to, any of the 1128
permissive provisions described in the fourth sentence of that 1129
division or listed in divisions (A) (1) to (7) of that section; 1130

(7) If the special improvement district is being created 1131
under this chapter for the purpose of developing and 1132
implementing plans for special energy improvement projects or 1133
shoreline improvement projects, provision for the addition of 1134
territory to the special improvement district. 1135

After the initial plan is approved by all municipal 1136
corporations and townships to which it is submitted for approval 1137
and the district is created, each participating subdivision 1138
shall levy a special assessment within its boundaries to pay for 1139
the costs of the initial plan. The levy shall be for no more 1140
than ten years from the date of the approval of the initial 1141
plan; except that if the proceeds of the levy are to be used to 1142
pay the costs of a special energy improvement project or 1143
shoreline improvement project, the levy of a special assessment 1144
shall be for no more than thirty years from the date of approval 1145
of the initial plan. In the event that additional territory is 1146
added to a special improvement district, the special assessment 1147
to be levied with respect to such additional territory shall 1148
commence not earlier than the date such territory is added and 1149
shall be for no more than thirty years from such date. For 1150
purposes of levying an assessment for this initial plan, the 1151
services or improvements included in the initial plan shall be 1152

deemed a special benefit to property owners within the district. 1153

(G) Each nonprofit corporation governing a district under 1154
this chapter may do the following: 1155

(1) Exercise all powers of nonprofit corporations granted 1156
under Chapter 1702. of the Revised Code that do not conflict 1157
with this chapter; 1158

(2) Develop, adopt, revise, implement, and repeal plans 1159
for public improvements and public services for all or any part 1160
of the district; 1161

(3) Contract with any person, political subdivision as 1162
defined in section 2744.01 of the Revised Code, or state agency 1163
as defined in section 1.60 of the Revised Code to develop and 1164
implement plans for public improvements or public services 1165
within the district; 1166

(4) Contract and pay for insurance for the district and 1167
for directors, officers, agents, contractors, employees, or 1168
members of the district for any consequences of the 1169
implementation of any plan adopted by the district or any 1170
actions of the district. 1171

The board of directors of a special improvement district 1172
may, acting as agent and on behalf of a participating political 1173
subdivision, sell, transfer, lease, or convey any special energy 1174
improvement project owned by the participating political 1175
subdivision upon a determination by the legislative authority 1176
thereof that the project is not required to be owned exclusively 1177
by the participating political subdivision for its purposes, for 1178
uses determined by the legislative authority thereof as those 1179
that will promote the welfare of the people of such 1180
participating political subdivision; ~~to~~ improve the quality of 1181

life and the general and economic well-being of the people of 1182
the participating political subdivision; better ensure the 1183
public health, safety, and welfare; protect water and other 1184
natural resources; provide for the conservation and preservation 1185
of natural and open areas and farmlands, including by making 1186
urban areas more desirable or suitable for development and 1187
revitalization; control, prevent, minimize, clean up, or mediate 1188
certain contamination of or pollution from lands in the state 1189
and water contamination or pollution; or provide for safe and 1190
natural areas and resources. The legislative authority of each 1191
participating political subdivision shall specify the 1192
consideration for such sale, transfer, lease, or conveyance and 1193
any other terms thereof. Any determinations made by a 1194
legislative authority of a participating political subdivision 1195
under this division shall be conclusive. 1196

Any sale, transfer, lease, or conveyance of a special 1197
energy improvement project by a participating political 1198
subdivision or the board of directors of the special improvement 1199
district may be made without advertising, receipt of bids, or 1200
other competitive bidding procedures applicable to the 1201
participating political subdivision or the special improvement 1202
district under Chapter 153. or 735. or section 1710.11 of the 1203
Revised Code or other representative provisions of the Revised 1204
Code. 1205

(H) The owner of real property that is part of a planned 1206
community or a condominium development is deemed to have signed 1207
the petitions required under division (E) of this section and 1208
division (B) of section 1710.06 of the Revised Code with respect 1209
to a special improvement district that is being created for the 1210
purpose of developing and implementing plans for shoreline 1211
improvement projects if the district and the projects have been 1212

approved through an alternative process prescribed by the 1213
bylaws, declarations, covenants, and restrictions governing the 1214
planned community or condominium development. Such an 1215
alternative process may consist of a vote of the owners 1216
association or unit owners association, the approval of a 1217
specified percentage of property owners, or any other procedure 1218
authorized by the bylaws, declarations, covenants, and 1219
restrictions governing the planned community or condominium 1220
development. 1221

As used in this division, "condominium development" and 1222
"unit owners association" have the same meanings as in section 1223
5311.01 of the Revised Code, and "planned community," "owners 1224
association," "bylaws," and "declaration" have the same meanings 1225
as in section 5312.01 of the Revised Code. 1226

Sec. 1710.06. (A) The board of directors of a special 1227
improvement district may develop and adopt one or more written 1228
plans for public improvements or public services that benefit 1229
all or any part of the district. Each plan shall set forth the 1230
specific public improvements or public services that are to be 1231
provided, identify the area in which they will be provided, and 1232
specify the method of assessment to be used. Each plan for 1233
public improvements or public services shall indicate the period 1234
of time the assessments are to be levied for the improvements 1235
and services and, if public services are included in the plan, 1236
the period of time the services are to remain in effect. Plans 1237
for public improvements may include the planning, design, 1238
construction, reconstruction, enlargement, or alteration of any 1239
public improvements and the acquisition of land for the 1240
improvements. Plans for public improvements or public services 1241
may also include, but are not limited to, provisions for the 1242
following: 1243

| | |
|--|--|
| (1) Creating and operating the district and the nonprofit corporation under this chapter, including hiring employees and professional services, contracting for insurance, and purchasing or leasing office space and office equipment and other requirements of the district; | 1244 1245 1246 1247 1248 |
| (2) Planning, designing, and implementing a public improvements or public services plan, including hiring architectural, engineering, legal, appraisal, insurance, consulting, energy auditing, and planning services, and, for public services, managing, protecting, and maintaining public and private facilities, including public improvements; | 1249 1250 1251 1252 1253 1254 |
| (3) Conducting court proceedings to carry out this chapter; | 1255 1256 |
| (4) Paying damages resulting from the provision of public improvements or public services and implementing the plans; | 1257 1258 |
| (5) Paying the costs of issuing, paying interest on, and redeeming notes and bonds issued for funding public improvements and public services plans; | 1259 1260 1261 |
| (6) Sale, lease, lease with an option to purchase, conveyance of other interests in, or other contracts for the acquisition, construction, maintenance, repair, furnishing, equipping, operation, or improvement of any special energy improvement project by the special improvement district, between a participating political subdivision and the special improvement district, and between the special improvement district and any owner of real property in the special improvement district on which a special energy improvement project has been acquired, installed, equipped, or improved; and | 1262 1263 1264 1265 1266 1267 1268 1269 1270 1271 |
| (7) Aggregating the renewable energy credits generated by | 1272 |

one or more special energy improvement projects within a special 1273
improvement district, upon the consent of the owners of the 1274
credits and for the purpose of negotiating and completing the 1275
sale of such credits. 1276

(B) Once the board of directors of the special improvement 1277
district adopts a plan, it shall submit the plan to the 1278
legislative authority of each participating political 1279
subdivision and the municipal executive of each municipal 1280
corporation in which the district is located, if any. The 1281
legislative authorities and municipal executives shall review 1282
the plan and, within sixty days after receiving it, may submit 1283
their comments and recommendations about it to the district. 1284
After reviewing these comments and recommendations, the board of 1285
directors may amend the plan. It may then submit the plan, 1286
amended or otherwise, in the form of a petition to members of 1287
the district whose property may be assessed for the plan. Once 1288
the petition is signed by those members who own at least sixty 1289
per cent of the front footage of property that is to be assessed 1290
and that abuts upon a street, alley, public road, place, 1291
boulevard, parkway, park entrance, easement, or other public 1292
improvement, or those members who own at least seventy-five per 1293
cent of the area to be assessed for the improvement or service, 1294
the petition may be submitted to each legislative authority for 1295
approval. If Except as provided in division (H) of section 1296
1710.02 of the Revised Code, if the special improvement district 1297
was created for the purpose of developing and implementing plans 1298
for special energy improvement projects or shoreline improvement 1299
projects, the petition required under this division shall be 1300
signed by one hundred per cent of the owners of the area of all 1301
real property located within the area to be assessed for the 1302
special energy improvement project or shoreline improvement 1303

project. 1304

Each legislative authority shall, by resolution, approve 1305
or reject the petition within sixty days after receiving it. If 1306
the petition is approved by the legislative authority of each 1307
participating political subdivision, the plan contained in the 1308
petition shall be effective at the earliest date on which a 1309
nonemergency resolution of the legislative authority with the 1310
latest effective date may become effective. A plan may not be 1311
resubmitted to the legislative authorities and municipal 1312
executives more than three times in any twelve-month period. 1313

(C) Each participating political subdivision shall levy, 1314
by special assessment upon specially benefited property located 1315
within the district, the costs of any public improvements or 1316
public services plan contained in a petition approved by the 1317
participating political subdivisions under this section or 1318
division (F) of section 1710.02 of the Revised Code. The levy 1319
shall be made in accordance with the procedures set forth in 1320
Chapter 727. of the Revised Code, except that: 1321

(1) The assessment for each improvements or services plan 1322
may be levied by any one or any combination of the methods of 1323
assessment listed in section 727.01 of the Revised Code, 1324
provided that the assessment is uniformly applied. 1325

(2) For the purpose of levying an assessment, the board of 1326
directors may combine one or more improvements or services plans 1327
or parts of plans and levy a single assessment against specially 1328
benefited property. 1329

(3) For purposes of special assessments levied by a 1330
township pursuant to this chapter, references in Chapter 727. of 1331
the Revised Code to the municipal corporation shall be deemed to 1332

refer to the township, and references to the legislative 1333
authority of the municipal corporation shall be deemed to refer 1334
to the board of township trustees. 1335

Church property or property owned by a political 1336
subdivision, including any participating political subdivision 1337
in which a special improvement district is located, shall be 1338
included in and be subject to special assessments made pursuant 1339
to a plan adopted under this section or division (F) of section 1340
1710.02 of the Revised Code, if the church or political 1341
subdivision has specifically requested in writing that its 1342
property be included within the special improvement district and 1343
the church or political subdivision is a member of the district 1344
or, in the case of a district created by an existing qualified 1345
nonprofit corporation, if the church is a member of the 1346
corporation. 1347

(D) All rights and privileges of property owners who are 1348
assessed under Chapter 727. of the Revised Code shall be granted 1349
to property owners assessed under this chapter, including those 1350
rights and privileges specified in sections 727.15 to 727.17 and 1351
727.18 to 727.22 of the Revised Code and the right to notice of 1352
the resolution of necessity and the filing of the estimated 1353
assessment under section 727.13 of the Revised Code. Property 1354
owners assessed for public services under this chapter shall 1355
have the same rights and privileges as property owners assessed 1356
for public improvements under this chapter. 1357

Sec. 5739.02. For the purpose of providing revenue with 1358
which to meet the needs of the state, for the use of the general 1359
revenue fund of the state, for the purpose of securing a 1360
thorough and efficient system of common schools throughout the 1361
state, for the purpose of affording revenues, in addition to 1362

those from general property taxes, permitted under 1363
constitutional limitations, and from other sources, for the 1364
support of local governmental functions, and for the purpose of 1365
reimbursing the state for the expense of administering this 1366
chapter, an excise tax is hereby levied on each retail sale made 1367
in this state. 1368

(A) (1) The tax shall be collected as provided in section 1369
5739.025 of the Revised Code. The rate of the tax shall be five 1370
and three-fourths per cent. The tax applies and is collectible 1371
when the sale is made, regardless of the time when the price is 1372
paid or delivered. 1373

(2) In the case of the lease or rental, with a fixed term 1374
of more than thirty days or an indefinite term with a minimum 1375
period of more than thirty days, of any motor vehicles designed 1376
by the manufacturer to carry a load of not more than one ton, 1377
watercraft, outboard motor, or aircraft, or of any tangible 1378
personal property, other than motor vehicles designed by the 1379
manufacturer to carry a load of more than one ton, to be used by 1380
the lessee or renter primarily for business purposes, the tax 1381
shall be collected by the vendor at the time the lease or rental 1382
is consummated and shall be calculated by the vendor on the 1383
basis of the total amount to be paid by the lessee or renter 1384
under the lease agreement. If the total amount of the 1385
consideration for the lease or rental includes amounts that are 1386
not calculated at the time the lease or rental is executed, the 1387
tax shall be calculated and collected by the vendor at the time 1388
such amounts are billed to the lessee or renter. In the case of 1389
an open-end lease or rental, the tax shall be calculated by the 1390
vendor on the basis of the total amount to be paid during the 1391
initial fixed term of the lease or rental, and for each 1392
subsequent renewal period as it comes due. As used in this 1393

division, "motor vehicle" has the same meaning as in section 1394
4501.01 of the Revised Code, and "watercraft" includes an 1395
outdrive unit attached to the watercraft. 1396

A lease with a renewal clause and a termination penalty or 1397
similar provision that applies if the renewal clause is not 1398
exercised is presumed to be a sham transaction. In such a case, 1399
the tax shall be calculated and paid on the basis of the entire 1400
length of the lease period, including any renewal periods, until 1401
the termination penalty or similar provision no longer applies. 1402
The taxpayer shall bear the burden, by a preponderance of the 1403
evidence, that the transaction or series of transactions is not 1404
a sham transaction. 1405

(3) Except as provided in division (A) (2) of this section, 1406
in the case of a sale, the price of which consists in whole or 1407
in part of the lease or rental of tangible personal property, 1408
the tax shall be measured by the installments of that lease or 1409
rental. 1410

(4) In the case of a sale of a physical fitness facility 1411
service or recreation and sports club service, the price of 1412
which consists in whole or in part of a membership for the 1413
receipt of the benefit of the service, the tax applicable to the 1414
sale shall be measured by the installments thereof. 1415

(B) The tax does not apply to the following: 1416

(1) Sales to the state or any of its political 1417
subdivisions, or to any other state or its political 1418
subdivisions if the laws of that state exempt from taxation 1419
sales made to this state and its political subdivisions; 1420

(2) Sales of food for human consumption off the premises 1421
where sold; 1422

| | |
|--|------|
| (3) Sales of food sold to students only in a cafeteria, | 1423 |
| dormitory, fraternity, or sorority maintained in a private, | 1424 |
| public, or parochial school, college, or university; | 1425 |
| (4) Sales of newspapers and sales or transfers of | 1426 |
| magazines distributed as controlled circulation publications; | 1427 |
| (5) The furnishing, preparing, or serving of meals without | 1428 |
| charge by an employer to an employee provided the employer | 1429 |
| records the meals as part compensation for services performed or | 1430 |
| work done; | 1431 |
| (6) Sales of motor fuel upon receipt, use, distribution, | 1432 |
| or sale of which in this state a tax is imposed by the law of | 1433 |
| this state, but this exemption shall not apply to the sale of | 1434 |
| motor fuel on which a refund of the tax is allowable under | 1435 |
| division (A) of section 5735.14 of the Revised Code; and the tax | 1436 |
| commissioner may deduct the amount of tax levied by this section | 1437 |
| applicable to the price of motor fuel when granting a refund of | 1438 |
| motor fuel tax pursuant to division (A) of section 5735.14 of | 1439 |
| the Revised Code and shall cause the amount deducted to be paid | 1440 |
| into the general revenue fund of this state; | 1441 |
| (7) Sales of natural gas by a natural gas company or | 1442 |
| municipal gas utility, of water by a water-works company, or of | 1443 |
| steam by a heating company, if in each case the thing sold is | 1444 |
| delivered to consumers through pipes or conduits, and all sales | 1445 |
| of communications services by a telegraph company, all terms as | 1446 |
| defined in section 5727.01 of the Revised Code, and sales of | 1447 |
| electricity delivered through wires; | 1448 |
| (8) Casual sales by a person, or auctioneer employed | 1449 |
| directly by the person to conduct such sales, except as to such | 1450 |
| sales of motor vehicles, watercraft or outboard motors required | 1451 |

to be titled under section 1548.06 of the Revised Code, 1452
watercraft documented with the United States coast guard, 1453
snowmobiles, and all-purpose vehicles as defined in section 1454
4519.01 of the Revised Code; 1455

(9) (a) Sales of services or tangible personal property, 1456
other than motor vehicles, mobile homes, and manufactured homes, 1457
by churches, organizations exempt from taxation under section 1458
501(c) (3) of the Internal Revenue Code of 1986, or nonprofit 1459
organizations operated exclusively for charitable purposes as 1460
defined in division (B) (12) of this section, provided that the 1461
number of days on which such tangible personal property or 1462
services, other than items never subject to the tax, are sold 1463
does not exceed six in any calendar year, except as otherwise 1464
provided in division (B) (9) (b) of this section. If the number of 1465
days on which such sales are made exceeds six in any calendar 1466
year, the church or organization shall be considered to be 1467
engaged in business and all subsequent sales by it shall be 1468
subject to the tax. In counting the number of days, all sales by 1469
groups within a church or within an organization shall be 1470
considered to be sales of that church or organization. 1471

(b) The limitation on the number of days on which tax- 1472
exempt sales may be made by a church or organization under 1473
division (B) (9) (a) of this section does not apply to sales made 1474
by student clubs and other groups of students of a primary or 1475
secondary school, or a parent-teacher association, booster 1476
group, or similar organization that raises money to support or 1477
fund curricular or extracurricular activities of a primary or 1478
secondary school. 1479

(c) Divisions (B) (9) (a) and (b) of this section do not 1480
apply to sales by a noncommercial educational radio or 1481

| | |
|---|------|
| television broadcasting station. | 1482 |
| (10) Sales not within the taxing power of this state under | 1483 |
| the Constitution or laws of the United States or the | 1484 |
| Constitution of this state; | 1485 |
| (11) Except for transactions that are sales under division | 1486 |
| (B) (3) (r) of section 5739.01 of the Revised Code, the | 1487 |
| transportation of persons or property, unless the transportation | 1488 |
| is by a private investigation and security service; | 1489 |
| (12) Sales of tangible personal property or services to | 1490 |
| churches, to organizations exempt from taxation under section | 1491 |
| 501(c) (3) of the Internal Revenue Code of 1986, and to any other | 1492 |
| nonprofit organizations operated exclusively for charitable | 1493 |
| purposes in this state, no part of the net income of which | 1494 |
| inures to the benefit of any private shareholder or individual, | 1495 |
| and no substantial part of the activities of which consists of | 1496 |
| carrying on propaganda or otherwise attempting to influence | 1497 |
| legislation; sales to offices administering one or more homes | 1498 |
| for the aged or one or more hospital facilities exempt under | 1499 |
| section 140.08 of the Revised Code; and sales to organizations | 1500 |
| described in division (D) of section 5709.12 of the Revised | 1501 |
| Code. | 1502 |
| "Charitable purposes" means the relief of poverty; the | 1503 |
| improvement of health through the alleviation of illness, | 1504 |
| disease, or injury; the operation of an organization exclusively | 1505 |
| for the provision of professional, laundry, printing, and | 1506 |
| purchasing services to hospitals or charitable institutions; the | 1507 |
| operation of a home for the aged, as defined in section 5701.13 | 1508 |
| of the Revised Code; the operation of a radio or television | 1509 |
| broadcasting station that is licensed by the federal | 1510 |
| communications commission as a noncommercial educational radio | 1511 |

or television station; the operation of a nonprofit animal 1512
adoption service or a county humane society; the promotion of 1513
education by an institution of learning that maintains a faculty 1514
of qualified instructors, teaches regular continuous courses of 1515
study, and confers a recognized diploma upon completion of a 1516
specific curriculum; the operation of a parent-teacher 1517
association, booster group, or similar organization primarily 1518
engaged in the promotion and support of the curricular or 1519
extracurricular activities of a primary or secondary school; the 1520
operation of a community or area center in which presentations 1521
in music, dramatics, the arts, and related fields are made in 1522
order to foster public interest and education therein; the 1523
production of performances in music, dramatics, and the arts; or 1524
the promotion of education by an organization engaged in 1525
carrying on research in, or the dissemination of, scientific and 1526
technological knowledge and information primarily for the 1527
public. 1528

Nothing in this division shall be deemed to exempt sales 1529
to any organization for use in the operation or carrying on of a 1530
trade or business, or sales to a home for the aged for use in 1531
the operation of independent living facilities as defined in 1532
division (A) of section 5709.12 of the Revised Code. 1533

(13) Building and construction materials and services sold 1534
to construction contractors for incorporation into a structure 1535
or improvement to real property under a construction contract 1536
with this state or a political subdivision of this state, or 1537
with the United States government or any of its agencies; 1538
building and construction materials and services sold to 1539
construction contractors for incorporation into a structure or 1540
improvement to real property that are accepted for ownership by 1541
this state or any of its political subdivisions, or by the 1542

United States government or any of its agencies at the time of 1543
completion of the structures or improvements; building and 1544
construction materials sold to construction contractors for 1545
incorporation into a horticulture structure or livestock 1546
structure for a person engaged in the business of horticulture 1547
or producing livestock; building materials and services sold to 1548
a construction contractor for incorporation into a house of 1549
public worship or religious education, or a building used 1550
exclusively for charitable purposes under a construction 1551
contract with an organization whose purpose is as described in 1552
division (B) (12) of this section; building materials and 1553
services sold to a construction contractor for incorporation 1554
into a building under a construction contract with an 1555
organization exempt from taxation under section 501(c) (3) of the 1556
Internal Revenue Code of 1986 when the building is to be used 1557
exclusively for the organization's exempt purposes; building and 1558
construction materials sold for incorporation into the original 1559
construction of a sports facility under section 307.696 of the 1560
Revised Code; building and construction materials and services 1561
sold to a construction contractor for incorporation into real 1562
property outside this state if such materials and services, when 1563
sold to a construction contractor in the state in which the real 1564
property is located for incorporation into real property in that 1565
state, would be exempt from a tax on sales levied by that state; 1566
building and construction materials for incorporation into a 1567
transportation facility pursuant to a public-private agreement 1568
entered into under sections 5501.70 to 5501.83 of the Revised 1569
Code; and, until one calendar year after the construction of a 1570
convention center that qualifies for property tax exemption 1571
under section 5709.084 of the Revised Code is completed, 1572
building and construction materials and services sold to a 1573
construction contractor for incorporation into the real property 1574

comprising that convention center; 1575

(14) Sales of ships or vessels or rail rolling stock used 1576
or to be used principally in interstate or foreign commerce, and 1577
repairs, alterations, fuel, and lubricants for such ships or 1578
vessels or rail rolling stock; 1579

(15) Sales to persons primarily engaged in any of the 1580
activities mentioned in division (B) (42) (a), (g), or (h) of this 1581
section, to persons engaged in making retail sales, or to 1582
persons who purchase for sale from a manufacturer tangible 1583
personal property that was produced by the manufacturer in 1584
accordance with specific designs provided by the purchaser, of 1585
packages, including material, labels, and parts for packages, 1586
and of machinery, equipment, and material for use primarily in 1587
packaging tangible personal property produced for sale, 1588
including any machinery, equipment, and supplies used to make 1589
labels or packages, to prepare packages or products for 1590
labeling, or to label packages or products, by or on the order 1591
of the person doing the packaging, or sold at retail. "Packages" 1592
includes bags, baskets, cartons, crates, boxes, cans, bottles, 1593
bindings, wrappings, and other similar devices and containers, 1594
but does not include motor vehicles or bulk tanks, trailers, or 1595
similar devices attached to motor vehicles. "Packaging" means 1596
placing in a package. Division (B) (15) of this section does not 1597
apply to persons engaged in highway transportation for hire. 1598

(16) Sales of food to persons using supplemental nutrition 1599
assistance program benefits to purchase the food. As used in 1600
this division, "food" has the same meaning as in 7 U.S.C. 2012 1601
and federal regulations adopted pursuant to the Food and 1602
Nutrition Act of 2008. 1603

(17) Sales to persons engaged in farming, agriculture, 1604

horticulture, or floriculture, of tangible personal property for 1605
use or consumption primarily in the production by farming, 1606
agriculture, horticulture, or floriculture of other tangible 1607
personal property for use or consumption primarily in the 1608
production of tangible personal property for sale by farming, 1609
agriculture, horticulture, or floriculture; or material and 1610
parts for incorporation into any such tangible personal property 1611
for use or consumption in production; and of tangible personal 1612
property for such use or consumption in the conditioning or 1613
holding of products produced by and for such use, consumption, 1614
or sale by persons engaged in farming, agriculture, 1615
horticulture, or floriculture, except where such property is 1616
incorporated into real property; 1617

(18) Sales of drugs for a human being that may be 1618
dispensed only pursuant to a prescription; insulin as recognized 1619
in the official United States pharmacopoeia; urine and blood 1620
testing materials when used by diabetics or persons with 1621
hypoglycemia to test for glucose or acetone; hypodermic syringes 1622
and needles when used by diabetics for insulin injections; 1623
epoetin alfa when purchased for use in the treatment of persons 1624
with medical disease; hospital beds when purchased by hospitals, 1625
nursing homes, or other medical facilities; and medical oxygen 1626
and medical oxygen-dispensing equipment when purchased by 1627
hospitals, nursing homes, or other medical facilities; 1628

(19) Sales of prosthetic devices, durable medical 1629
equipment for home use, or mobility enhancing equipment, when 1630
made pursuant to a prescription and when such devices or 1631
equipment are for use by a human being. 1632

(20) Sales of emergency and fire protection vehicles and 1633
equipment to nonprofit organizations for use solely in providing 1634

fire protection and emergency services, including trauma care 1635
and emergency medical services, for political subdivisions of 1636
the state; 1637

(21) Sales of tangible personal property manufactured in 1638
this state, if sold by the manufacturer in this state to a 1639
retailer for use in the retail business of the retailer outside 1640
of this state and if possession is taken from the manufacturer 1641
by the purchaser within this state for the sole purpose of 1642
immediately removing the same from this state in a vehicle owned 1643
by the purchaser; 1644

(22) Sales of services provided by the state or any of its 1645
political subdivisions, agencies, instrumentalities, 1646
institutions, or authorities, or by governmental entities of the 1647
state or any of its political subdivisions, agencies, 1648
instrumentalities, institutions, or authorities; 1649

(23) Sales of motor vehicles to nonresidents of this state 1650
under the circumstances described in division (B) of section 1651
5739.029 of the Revised Code; 1652

(24) Sales to persons engaged in the preparation of eggs 1653
for sale of tangible personal property used or consumed directly 1654
in such preparation, including such tangible personal property 1655
used for cleaning, sanitizing, preserving, grading, sorting, and 1656
classifying by size; packages, including material and parts for 1657
packages, and machinery, equipment, and material for use in 1658
packaging eggs for sale; and handling and transportation 1659
equipment and parts therefor, except motor vehicles licensed to 1660
operate on public highways, used in intraplant or interplant 1661
transfers or shipment of eggs in the process of preparation for 1662
sale, when the plant or plants within or between which such 1663
transfers or shipments occur are operated by the same person. 1664

"Packages" includes containers, cases, baskets, flats, fillers, 1665
filler flats, cartons, closure materials, labels, and labeling 1666
materials, and "packaging" means placing therein. 1667

(25) (a) Sales of water to a consumer for residential use; 1668

(b) Sales of water by a nonprofit corporation engaged 1669
exclusively in the treatment, distribution, and sale of water to 1670
consumers, if such water is delivered to consumers through pipes 1671
or tubing. 1672

(26) Fees charged for inspection or reinspection of motor 1673
vehicles under section 3704.14 of the Revised Code; 1674

(27) Sales to persons licensed to conduct a food service 1675
operation pursuant to section 3717.43 of the Revised Code, of 1676
tangible personal property primarily used directly for the 1677
following: 1678

(a) To prepare food for human consumption for sale; 1679

(b) To preserve food that has been or will be prepared for 1680
human consumption for sale by the food service operator, not 1681
including tangible personal property used to display food for 1682
selection by the consumer; 1683

(c) To clean tangible personal property used to prepare or 1684
serve food for human consumption for sale. 1685

(28) Sales of animals by nonprofit animal adoption 1686
services or county humane societies; 1687

(29) Sales of services to a corporation described in 1688
division (A) of section 5709.72 of the Revised Code, and sales 1689
of tangible personal property that qualifies for exemption from 1690
taxation under section 5709.72 of the Revised Code; 1691

(30) Sales and installation of agricultural land tile, as 1692
defined in division (B) (5) (a) of section 5739.01 of the Revised 1693
Code; 1694

(31) Sales and erection or installation of portable grain 1695
bins, as defined in division (B) (5) (b) of section 5739.01 of the 1696
Revised Code; 1697

(32) The sale, lease, repair, and maintenance of, parts 1698
for, or items attached to or incorporated in, motor vehicles 1699
that are primarily used for transporting tangible personal 1700
property belonging to others by a person engaged in highway 1701
transportation for hire, except for packages and packaging used 1702
for the transportation of tangible personal property; 1703

(33) Sales to the state headquarters of any veterans' 1704
organization in this state that is either incorporated and 1705
issued a charter by the congress of the United States or is 1706
recognized by the United States veterans administration, for use 1707
by the headquarters; 1708

(34) Sales to a telecommunications service vendor, mobile 1709
telecommunications service vendor, or satellite broadcasting 1710
service vendor of tangible personal property and services used 1711
directly and primarily in transmitting, receiving, switching, or 1712
recording any interactive, one- or two-way electromagnetic 1713
communications, including voice, image, data, and information, 1714
through the use of any medium, including, but not limited to, 1715
poles, wires, cables, switching equipment, computers, and record 1716
storage devices and media, and component parts for the tangible 1717
personal property. The exemption provided in this division shall 1718
be in lieu of all other exemptions under division (B) (42) (a) or 1719
(n) of this section to which the vendor may otherwise be 1720
entitled, based upon the use of the thing purchased in providing 1721

the telecommunications, mobile telecommunications, or satellite 1722
broadcasting service. 1723

(35) (a) Sales where the purpose of the consumer is to use 1724
or consume the things transferred in making retail sales and 1725
consisting of newspaper inserts, catalogues, coupons, flyers, 1726
gift certificates, or other advertising material that prices and 1727
describes tangible personal property offered for retail sale. 1728

(b) Sales to direct marketing vendors of preliminary 1729
materials such as photographs, artwork, and typesetting that 1730
will be used in printing advertising material; and of printed 1731
matter that offers free merchandise or chances to win sweepstake 1732
prizes and that is mailed to potential customers with 1733
advertising material described in division (B) (35) (a) of this 1734
section; 1735

(c) Sales of equipment such as telephones, computers, 1736
facsimile machines, and similar tangible personal property 1737
primarily used to accept orders for direct marketing retail 1738
sales. 1739

(d) Sales of automatic food vending machines that preserve 1740
food with a shelf life of forty-five days or less by 1741
refrigeration and dispense it to the consumer. 1742

For purposes of division (B) (35) of this section, "direct 1743
marketing" means the method of selling where consumers order 1744
tangible personal property by United States mail, delivery 1745
service, or telecommunication and the vendor delivers or ships 1746
the tangible personal property sold to the consumer from a 1747
warehouse, catalogue distribution center, or similar fulfillment 1748
facility by means of the United States mail, delivery service, 1749
or common carrier. 1750

(36) Sales to a person engaged in the business of 1751
horticulture or producing livestock of materials to be 1752
incorporated into a horticulture structure or livestock 1753
structure; 1754

(37) Sales of personal computers, computer monitors, 1755
computer keyboards, modems, and other peripheral computer 1756
equipment to an individual who is licensed or certified to teach 1757
in an elementary or a secondary school in this state for use by 1758
that individual in preparation for teaching elementary or 1759
secondary school students; 1760

(38) Sales to a professional racing team of any of the 1761
following: 1762

(a) Motor racing vehicles; 1763

(b) Repair services for motor racing vehicles; 1764

(c) Items of property that are attached to or incorporated 1765
in motor racing vehicles, including engines, chassis, and all 1766
other components of the vehicles, and all spare, replacement, 1767
and rebuilt parts or components of the vehicles; except not 1768
including tires, consumable fluids, paint, and accessories 1769
consisting of instrumentation sensors and related items added to 1770
the vehicle to collect and transmit data by means of telemetry 1771
and other forms of communication. 1772

(39) Sales of used manufactured homes and used mobile 1773
homes, as defined in section 5739.0210 of the Revised Code, made 1774
on or after January 1, 2000; 1775

(40) Sales of tangible personal property and services to a 1776
provider of electricity used or consumed directly and primarily 1777
in generating, transmitting, or distributing electricity for use 1778
by others, including property that is or is to be incorporated 1779

into and will become a part of the consumer's production, 1780
transmission, or distribution system and that retains its 1781
classification as tangible personal property after 1782
incorporation; fuel or power used in the production, 1783
transmission, or distribution of electricity; energy conversion 1784
equipment as defined in section 5727.01 of the Revised Code; and 1785
tangible personal property and services used in the repair and 1786
maintenance of the production, transmission, or distribution 1787
system, including only those motor vehicles as are specially 1788
designed and equipped for such use. The exemption provided in 1789
this division shall be in lieu of all other exemptions in 1790
division (B) (42) (a) or (n) of this section to which a provider 1791
of electricity may otherwise be entitled based on the use of the 1792
tangible personal property or service purchased in generating, 1793
transmitting, or distributing electricity. 1794

(41) Sales to a person providing services under division 1795
(B) (3) (r) of section 5739.01 of the Revised Code of tangible 1796
personal property and services used directly and primarily in 1797
providing taxable services under that section. 1798

(42) Sales where the purpose of the purchaser is to do any 1799
of the following: 1800

(a) To incorporate the thing transferred as a material or 1801
a part into tangible personal property to be produced for sale 1802
by manufacturing, assembling, processing, or refining; or to use 1803
or consume the thing transferred directly in producing tangible 1804
personal property for sale by mining, including, without 1805
limitation, the extraction from the earth of all substances that 1806
are classed geologically as minerals, or directly in the 1807
rendition of a public utility service, except that the sales tax 1808
levied by this section shall be collected upon all meals, 1809

drinks, and food for human consumption sold when transporting 1810
persons. This paragraph does not exempt from "retail sale" or 1811
"sales at retail" the sale of tangible personal property that is 1812
to be incorporated into a structure or improvement to real 1813
property. 1814

(b) To hold the thing transferred as security for the 1815
performance of an obligation of the vendor; 1816

(c) To resell, hold, use, or consume the thing transferred 1817
as evidence of a contract of insurance; 1818

(d) To use or consume the thing directly in commercial 1819
fishing; 1820

(e) To incorporate the thing transferred as a material or 1821
a part into, or to use or consume the thing transferred directly 1822
in the production of, magazines distributed as controlled 1823
circulation publications; 1824

(f) To use or consume the thing transferred in the 1825
production and preparation in suitable condition for market and 1826
sale of printed, imprinted, overprinted, lithographic, 1827
multilithic, blueprinted, photostatic, or other productions or 1828
reproductions of written or graphic matter; 1829

(g) To use the thing transferred, as described in section 1830
5739.011 of the Revised Code, primarily in a manufacturing 1831
operation to produce tangible personal property for sale; 1832

(h) To use the benefit of a warranty, maintenance or 1833
service contract, or similar agreement, as described in division 1834
(B) (7) of section 5739.01 of the Revised Code, to repair or 1835
maintain tangible personal property, if all of the property that 1836
is the subject of the warranty, contract, or agreement would not 1837
be subject to the tax imposed by this section; 1838

- (i) To use the thing transferred as qualified research and development equipment; 1839
1840
- (j) To use or consume the thing transferred primarily in storing, transporting, mailing, or otherwise handling purchased sales inventory in a warehouse, distribution center, or similar facility when the inventory is primarily distributed outside this state to retail stores of the person who owns or controls the warehouse, distribution center, or similar facility, to retail stores of an affiliated group of which that person is a member, or by means of direct marketing. This division does not apply to motor vehicles registered for operation on the public highways. As used in this division, "affiliated group" has the same meaning as in division (B) (3) (e) of section 5739.01 of the Revised Code and "direct marketing" has the same meaning as in division (B) (35) of this section. 1841
1842
1843
1844
1845
1846
1847
1848
1849
1850
1851
1852
1853
- (k) To use or consume the thing transferred to fulfill a contractual obligation incurred by a warrantor pursuant to a warranty provided as a part of the price of the tangible personal property sold or by a vendor of a warranty, maintenance or service contract, or similar agreement the provision of which is defined as a sale under division (B) (7) of section 5739.01 of the Revised Code; 1854
1855
1856
1857
1858
1859
1860
- (l) To use or consume the thing transferred in the production of a newspaper for distribution to the public; 1861
1862
- (m) To use tangible personal property to perform a service listed in division (B) (3) of section 5739.01 of the Revised Code, if the property is or is to be permanently transferred to the consumer of the service as an integral part of the performance of the service; 1863
1864
1865
1866
1867

(n) To use or consume the thing transferred primarily in producing tangible personal property for sale by farming, agriculture, horticulture, or floriculture. Persons engaged in rendering farming, agriculture, horticulture, or floriculture services for others are deemed engaged primarily in farming, agriculture, horticulture, or floriculture. This paragraph does not exempt from "retail sale" or "sales at retail" the sale of tangible personal property that is to be incorporated into a structure or improvement to real property.

(o) To use or consume the thing transferred in acquiring, formatting, editing, storing, and disseminating data or information by electronic publishing;

(p) To provide the thing transferred to the owner or lessee of a motor vehicle that is being repaired or serviced, if the thing transferred is a rented motor vehicle and the purchaser is reimbursed for the cost of the rented motor vehicle by a manufacturer, warrantor, or provider of a maintenance, service, or other similar contract or agreement, with respect to the motor vehicle that is being repaired or serviced;

(q) To use or consume the thing transferred directly in production of crude oil and natural gas for sale. Persons engaged in rendering production services for others are deemed engaged in production.

As used in division (B) (42) (q) of this section, "production" means operations and tangible personal property directly used to expose and evaluate an underground reservoir that may contain hydrocarbon resources, prepare the wellbore for production, and lift and control all substances yielded by the reservoir to the surface of the earth.

| | |
|---|------------------------------|
| (i) For the purposes of division (B) (42) (q) of this section, the "thing transferred" includes, but is not limited to, any of the following: | 1897 1898 1899 |
| (I) Services provided in the construction of permanent access roads, services provided in the construction of the well site, and services provided in the construction of temporary impoundments; | 1900 1901 1902 1903 |
| (II) Equipment and rigging used for the specific purpose of creating with integrity a wellbore pathway to underground reservoirs; | 1904 1905 1906 |
| (III) Drilling and workover services used to work within a subsurface wellbore, and tangible personal property directly used in providing such services; | 1907 1908 1909 |
| (IV) Casing, tubulars, and float and centralizing equipment; | 1910 1911 |
| (V) Trailers to which production equipment is attached; | 1912 |
| (VI) Well completion services, including cementing of casing, and tangible personal property directly used in providing such services; | 1913 1914 1915 |
| (VII) Wireline evaluation, mud logging, and perforation services, and tangible personal property directly used in providing such services; | 1916 1917 1918 |
| (VIII) Reservoir stimulation, hydraulic fracturing, and acidizing services, and tangible personal property directly used in providing such services, including all material pumped downhole; | 1919 1920 1921 1922 |
| (IX) Pressure pumping equipment; | 1923 |

| | |
|--|------------------------------|
| (X) Artificial lift systems equipment; | 1924 |
| (XI) Wellhead equipment and well site equipment used to separate, stabilize, and control hydrocarbon phases and produced water; | 1925 1926 1927 |
| (XII) Tangible personal property directly used to control production equipment. | 1928 1929 |
| (ii) For the purposes of division (B) (42) (q) of this section, the "thing transferred" does not include any of the following: | 1930 1931 1932 |
| (I) Tangible personal property used primarily in the exploration and production of any mineral resource regulated under Chapter 1509. of the Revised Code other than oil or gas; | 1933 1934 1935 |
| (II) Tangible personal property used primarily in storing, holding, or delivering solutions or chemicals used in well stimulation as defined in section 1509.01 of the Revised Code; | 1936 1937 1938 |
| (III) Tangible personal property used primarily in preparing, installing, or reclaiming foundations for drilling or pumping equipment or well stimulation material tanks; | 1939 1940 1941 |
| (IV) Tangible personal property used primarily in transporting, delivering, or removing equipment to or from the well site or storing such equipment before its use at the well site; | 1942 1943 1944 1945 |
| (V) Tangible personal property used primarily in gathering operations occurring off the well site, including gathering pipelines transporting hydrocarbon gas or liquids away from a crude oil or natural gas production facility; | 1946 1947 1948 1949 |
| (VI) Tangible personal property that is to be incorporated into a structure or improvement to real property; | 1950 1951 |

| | |
|--|--------------------------------------|
| (VII) Well site fencing, lighting, or security systems; | 1952 |
| (VIII) Communication devices or services; | 1953 |
| (IX) Office supplies; | 1954 |
| (X) Trailers used as offices or lodging; | 1955 |
| (XI) Motor vehicles of any kind; | 1956 |
| (XII) Tangible personal property used primarily for the storage of drilling byproducts and fuel not used for production; | 1957 1958 |
| (XIII) Tangible personal property used primarily as a safety device; | 1959 1960 |
| (XIV) Data collection or monitoring devices; | 1961 |
| (XV) Access ladders, stairs, or platforms attached to storage tanks. | 1962 1963 |
| The enumeration of tangible personal property in division (B) (42) (q) (ii) of this section is not intended to be exhaustive, and any tangible personal property not so enumerated shall not necessarily be construed to be a "thing transferred" for the purposes of division (B) (42) (q) of this section. | 1964 1965 1966 1967 1968 |
| The commissioner shall adopt and promulgate rules under sections 119.01 to 119.13 of the Revised Code that the commissioner deems necessary to administer division (B) (42) (q) of this section. | 1969 1970 1971 1972 |
| As used in division (B) (42) of this section, "thing" includes all transactions included in divisions (B) (3) (a), (b), and (e) of section 5739.01 of the Revised Code. | 1973 1974 1975 |
| (43) Sales conducted through a coin operated device that activates vacuum equipment or equipment that dispenses water, whether or not in combination with soap or other cleaning agents | 1976 1977 1978 |

or wax, to the consumer for the consumer's use on the premises 1979
in washing, cleaning, or waxing a motor vehicle, provided no 1980
other personal property or personal service is provided as part 1981
of the transaction. 1982

(44) Sales of replacement and modification parts for 1983
engines, airframes, instruments, and interiors in, and paint 1984
for, aircraft used primarily in a fractional aircraft ownership 1985
program, and sales of services for the repair, modification, and 1986
maintenance of such aircraft, and machinery, equipment, and 1987
supplies primarily used to provide those services. 1988

(45) Sales of telecommunications service that is used 1989
directly and primarily to perform the functions of a call 1990
center. As used in this division, "call center" means any 1991
physical location where telephone calls are placed or received 1992
in high volume for the purpose of making sales, marketing, 1993
customer service, technical support, or other specialized 1994
business activity, and that employs at least fifty individuals 1995
that engage in call center activities on a full-time basis, or 1996
sufficient individuals to fill fifty full-time equivalent 1997
positions. 1998

(46) Sales by a telecommunications service vendor of 900 1999
service to a subscriber. This division does not apply to 2000
information services, as defined in division (FF) of section 2001
5739.01 of the Revised Code. 2002

(47) Sales of value-added non-voice data service. This 2003
division does not apply to any similar service that is not 2004
otherwise a telecommunications service. 2005

(48) (a) Sales of machinery, equipment, and software to a 2006
qualified direct selling entity for use in a warehouse or 2007

distribution center primarily for storing, transporting, or 2008
otherwise handling inventory that is held for sale to 2009
independent salespersons who operate as direct sellers and that 2010
is held primarily for distribution outside this state; 2011

(b) As used in division (B) (48) (a) of this section: 2012

(i) "Direct seller" means a person selling consumer 2013
products to individuals for personal or household use and not 2014
from a fixed retail location, including selling such product at 2015
in-home product demonstrations, parties, and other one-on-one 2016
selling. 2017

(ii) "Qualified direct selling entity" means an entity 2018
selling to direct sellers at the time the entity enters into a 2019
tax credit agreement with the tax credit authority pursuant to 2020
section 122.17 of the Revised Code, provided that the agreement 2021
was entered into on or after January 1, 2007. Neither 2022
contingencies relevant to the granting of, nor later 2023
developments with respect to, the tax credit shall impair the 2024
status of the qualified direct selling entity under division (B) 2025
(48) of this section after execution of the tax credit agreement 2026
by the tax credit authority. 2027

(c) Division (B) (48) of this section is limited to 2028
machinery, equipment, and software first stored, used, or 2029
consumed in this state within the period commencing June 24, 2030
2008, and ending on the date that is five years after that date. 2031

(49) Sales of materials, parts, equipment, or engines used 2032
in the repair or maintenance of aircraft or avionics systems of 2033
such aircraft, and sales of repair, remodeling, replacement, or 2034
maintenance services in this state performed on aircraft or on 2035
an aircraft's avionics, engine, or component materials or parts. 2036

As used in division (B) (49) of this section, "aircraft" means 2037
aircraft of more than six thousand pounds maximum certified 2038
takeoff weight or used exclusively in general aviation. 2039

(50) Sales of full flight simulators that are used for 2040
pilot or flight-crew training, sales of repair or replacement 2041
parts or components, and sales of repair or maintenance services 2042
for such full flight simulators. "Full flight simulator" means a 2043
replica of a specific type, or make, model, and series of 2044
aircraft cockpit. It includes the assemblage of equipment and 2045
computer programs necessary to represent aircraft operations in 2046
ground and flight conditions, a visual system providing an out- 2047
of-the-cockpit view, and a system that provides cues at least 2048
equivalent to those of a three-degree-of-freedom motion system, 2049
and has the full range of capabilities of the systems installed 2050
in the device as described in appendices A and B of part 60 of 2051
chapter 1 of title 14 of the Code of Federal Regulations. 2052

(51) Any transfer or lease of tangible personal property 2053
between the state and JobsOhio in accordance with section 2054
4313.02 of the Revised Code. 2055

(52) (a) Sales to a qualifying corporation. 2056

(b) As used in division (B) (52) of this section: 2057

(i) "Qualifying corporation" means a nonprofit corporation 2058
organized in this state that leases from an eligible county 2059
land, buildings, structures, fixtures, and improvements to the 2060
land that are part of or used in a public recreational facility 2061
used by a major league professional athletic team or a class A 2062
to class AAA minor league affiliate of a major league 2063
professional athletic team for a significant portion of the 2064
team's home schedule, provided the following apply: 2065

(I) The facility is leased from the eligible county 2066
pursuant to a lease that requires substantially all of the 2067
revenue from the operation of the business or activity conducted 2068
by the nonprofit corporation at the facility in excess of 2069
operating costs, capital expenditures, and reserves to be paid 2070
to the eligible county at least once per calendar year. 2071

(II) Upon dissolution and liquidation of the nonprofit 2072
corporation, all of its net assets are distributable to the 2073
board of commissioners of the eligible county from which the 2074
corporation leases the facility. 2075

(ii) "Eligible county" has the same meaning as in section 2076
307.695 of the Revised Code. 2077

(53) Sales to or by a cable service provider, video 2078
service provider, or radio or television broadcast station 2079
regulated by the federal government of cable service or 2080
programming, video service or programming, audio service or 2081
programming, or electronically transferred digital audiovisual 2082
or audio work. As used in division (B) (53) of this section, 2083
"cable service" and "cable service provider" have the same 2084
meanings as in section 1332.01 of the Revised Code, and "video 2085
service," "video service provider," and "video programming" have 2086
the same meanings as in section 1332.21 of the Revised Code. 2087

(54) Sales of investment metal bullion and investment 2088
coins. "Investment metal bullion" means any bullion described in 2089
section 408(m) (3) (B) of the Internal Revenue Code, regardless of 2090
whether that bullion is in the physical possession of a trustee. 2091
"Investment coin" means any coin composed primarily of gold, 2092
silver, platinum, or palladium. 2093

(55) Sales of a digital audio work electronically 2094

transferred for delivery through use of a machine, such as a juke box, that does all of the following:

- (a) Accepts direct payments to operate;
- (b) Automatically plays a selected digital audio work for a single play upon receipt of a payment described in division (B) (55) (a) of this section;
- (c) Operates exclusively for the purpose of playing digital audio works in a commercial establishment.

(56) (a) Sales of the following occurring on the first Friday of August and the following Saturday and Sunday of each year, beginning in 2018:

- (i) An item of clothing, the price of which is seventy-five dollars or less;
- (ii) An item of school supplies, the price of which is twenty dollars or less;
- (iii) An item of school instructional material, the price of which is twenty dollars or less.

(b) As used in division (B) (56) of this section:

- (i) "Clothing" means all human wearing apparel suitable for general use. "Clothing" includes, but is not limited to, aprons, household and shop; athletic supporters; baby receiving blankets; bathing suits and caps; beach capes and coats; belts and suspenders; boots; coats and jackets; costumes; diapers, children and adult, including disposable diapers; ~~ear muffs~~ earmuffs; footlets; formal wear; garters and garter belts; girdles; gloves and mittens for general use; hats and caps; hosiery; insoles for shoes; lab coats; neckties; overshoes; pantyhose; rainwear; rubber pants; sandals; scarves; shoes and

shoe laces; slippers; sneakers; socks and stockings; steel-toed 2123
shoes; underwear; uniforms, athletic and nonathletic; and 2124
wedding apparel. "Clothing" does not include items purchased for 2125
use in a trade or business; clothing accessories or equipment; 2126
protective equipment; sports or recreational equipment; belt 2127
buckles sold separately; costume masks sold separately; patches 2128
and emblems sold separately; sewing equipment and supplies 2129
including, but not limited to, knitting needles, patterns, pins, 2130
scissors, sewing machines, sewing needles, tape measures, and 2131
thimbles; and sewing materials that become part of "clothing" 2132
including, but not limited to, buttons, fabric, lace, thread, 2133
yarn, and zippers. 2134

(ii) "School supplies" means items commonly used by a 2135
student in a course of study. "School supplies" includes only 2136
the following items: binders; book bags; calculators; cellophane 2137
tape; blackboard chalk; compasses; composition books; crayons; 2138
erasers; folders, expandable, pocket, plastic, and manila; glue, 2139
paste, and paste sticks; highlighters; index cards; index card 2140
boxes; legal pads; lunch boxes; markers; notebooks; paper, 2141
loose-leaf ruled notebook paper, copy paper, graph paper, 2142
tracing paper, manila paper, colored paper, poster board, and 2143
construction paper; pencil boxes and other school supply boxes; 2144
pencil sharpeners; pencils; pens; protractors; rulers; scissors; 2145
and writing tablets. "School supplies" does not include any item 2146
purchased for use in a trade or business. 2147

(iii) "School instructional material" means written 2148
material commonly used by a student in a course of study as a 2149
reference and to learn the subject being taught. "School 2150
instructional material" includes only the following items: 2151
reference books, reference maps and globes, textbooks, and 2152
workbooks. "School instructional material" does not include any 2153

material purchased for use in a trade or business. 2154

(57) Sales of tangible personal property that is not 2155
required to be registered or licensed under the laws of this 2156
state to a citizen of a foreign nation that is not a citizen of 2157
the United States, provided the property is delivered to a 2158
person in this state that is not a related member of the 2159
purchaser, is physically present in this state for the sole 2160
purpose of temporary storage and package consolidation, and is 2161
subsequently delivered to the purchaser at a delivery address in 2162
a foreign nation. As used in division (B) (56) of this section, 2163
"related member" has the same meaning as in section 5733.042 of 2164
the Revised Code, and "temporary storage" means the storage of 2165
tangible personal property for a period of not more than sixty 2166
days. 2167

(C) For the purpose of the proper administration of this 2168
chapter, and to prevent the evasion of the tax, it is presumed 2169
that all sales made in this state are subject to the tax until 2170
the contrary is established. 2171

(D) The levy of this tax on retail sales of recreation and 2172
sports club service shall not prevent a municipal corporation 2173
from levying any tax on recreation and sports club dues or on 2174
any income generated by recreation and sports club dues. 2175

(E) The tax collected by the vendor from the consumer 2176
under this chapter is not part of the price, but is a tax 2177
collection for the benefit of the state, and of counties levying 2178
an additional sales tax pursuant to section 5739.021 or 5739.026 2179
of the Revised Code and of transit authorities levying an 2180
additional sales tax pursuant to section 5739.023 of the Revised 2181
Code. Except for the discount authorized under section 5739.12 2182
of the Revised Code and the effects of any rounding pursuant to 2183

section 5703.055 of the Revised Code, no person other than the 2184
state or such a county or transit authority shall derive any 2185
benefit from the collection or payment of the tax levied by this 2186
section or section 5739.021, 5739.023, or 5739.026 of the 2187
Revised Code. 2188

Sec. 5739.09. (A) (1) A board of county commissioners may, 2189
by resolution adopted by a majority of the members of the board, 2190
levy an excise tax not to exceed three per cent on transactions 2191
by which lodging by a hotel is or is to be furnished to 2192
transient guests. The board shall establish all regulations 2193
necessary to provide for the administration and allocation of 2194
the tax. The regulations may prescribe the time for payment of 2195
the tax, and may provide for the imposition of a penalty or 2196
interest, or both, for late payments, provided that the penalty 2197
does not exceed ten per cent of the amount of tax due, and the 2198
rate at which interest accrues does not exceed the rate per 2199
annum prescribed pursuant to section 5703.47 of the Revised 2200
Code. Except as provided in divisions (A) (2), (3), (4), (5), 2201
(6), (7), (8), (9), (10), (11), and (12) of this section, the 2202
regulations shall provide, after deducting the real and actual 2203
costs of administering the tax, for the return to each municipal 2204
corporation or township that does not levy an excise tax on the 2205
transactions, a uniform percentage of the tax collected in the 2206
municipal corporation or in the unincorporated portion of the 2207
township from each transaction, not to exceed thirty-three and 2208
one-third per cent. The remainder of the revenue arising from 2209
the tax shall be deposited in a separate fund and shall be spent 2210
solely to make contributions to the convention and visitors' 2211
bureau operating within the county, including a pledge and 2212
contribution of any portion of the remainder pursuant to an 2213
agreement authorized by section 307.678 or 307.695 of the 2214

Revised Code, provided that if the board of county commissioners 2215
of an eligible county as defined in section 307.678 or 307.695 2216
of the Revised Code adopts a resolution amending a resolution 2217
levying a tax under this division to provide that revenue from 2218
the tax shall be used by the board as described in either 2219
division (D) of section 307.678 or division (H) of section 2220
307.695 of the Revised Code, the remainder of the revenue shall 2221
be used as described in the resolution making that amendment. 2222
Except as provided in division (A) (2), (3), (4), (5), (6), (7), 2223
(8), (9), (10), or (11) or (H) of this section, on and after May 2224
10, 1994, a board of county commissioners may not levy an excise 2225
tax pursuant to this division in any municipal corporation or 2226
township located wholly or partly within the county that has in 2227
effect an ordinance or resolution levying an excise tax pursuant 2228
to division (B) of this section. The board of a county that has 2229
levied a tax under division (C) of this section may, by 2230
resolution adopted within ninety days after July 15, 1985, by a 2231
majority of the members of the board, amend the resolution 2232
levying a tax under this division to provide for a portion of 2233
that tax to be pledged and contributed in accordance with an 2234
agreement entered into under section 307.695 of the Revised 2235
Code. A tax, any revenue from which is pledged pursuant to such 2236
an agreement, shall remain in effect at the rate at which it is 2237
imposed for the duration of the period for which the revenue 2238
from the tax has been so pledged. 2239

The board of county commissioners of an eligible county as 2240
defined in section 307.695 of the Revised Code may, by 2241
resolution adopted by a majority of the members of the board, 2242
amend a resolution levying a tax under this division to provide 2243
that the revenue from the tax shall be used by the board as 2244
described in division (H) of section 307.695 of the Revised 2245

Code, in which case the tax shall remain in effect at the rate 2246
at which it was imposed for the duration of any agreement 2247
entered into by the board under section 307.695 of the Revised 2248
Code, the duration during which any securities issued by the 2249
board under that section are outstanding, or the duration of the 2250
period during which the board owns a project as defined in 2251
section 307.695 of the Revised Code, whichever duration is 2252
longest. 2253

The board of county commissioners of an eligible county as 2254
defined in section 307.678 of the Revised Code may, by 2255
resolution, amend a resolution levying a tax under this division 2256
to provide that revenue from the tax, not to exceed five hundred 2257
thousand dollars each year, may be used as described in division 2258
(E) of section 307.678 of the Revised Code. 2259

Notwithstanding division (A) (1) of this section, the board 2260
of county commissioners of a county described in division (A) (8) 2261
(a) of this section may, by resolution, amend a resolution 2262
levying a tax under this division to provide that all or a 2263
portion of the revenue from the tax, including any revenue 2264
otherwise required to be returned to townships or municipal 2265
corporations under this division, may be used or pledged for the 2266
payment of debt service on securities issued to pay the costs of 2267
constructing, operating, and maintaining sports facilities 2268
described in division (A) (8) (b) of this section. 2269

The board of county commissioners of a county described in 2270
division (A) (9) of this section may, by resolution, amend a 2271
resolution levying a tax under this division to provide that all 2272
or a portion of the revenue from the tax may be used for the 2273
purposes described in section 307.679 of the Revised Code. 2274

(2) A board of county commissioners that levies an excise 2275

tax under division (A) (1) of this section on June 30, 1997, at a 2276
rate of three per cent, and that has pledged revenue from the 2277
tax to an agreement entered into under section 307.695 of the 2278
Revised Code or, in the case of the board of county 2279
commissioners of an eligible county as defined in section 2280
307.695 of the Revised Code, has amended a resolution levying a 2281
tax under division (C) of this section to provide that proceeds 2282
from the tax shall be used by the board as described in division 2283
(H) of section 307.695 of the Revised Code, may, at any time by 2284
a resolution adopted by a majority of the members of the board, 2285
amend the resolution levying a tax under division (A) (1) of this 2286
section to provide for an increase in the rate of that tax up to 2287
seven per cent on each transaction; to provide that revenue from 2288
the increase in the rate shall be used as described in division 2289
(H) of section 307.695 of the Revised Code or be spent solely to 2290
make contributions to the convention and visitors' bureau 2291
operating within the county to be used specifically for 2292
promotion, advertising, and marketing of the region in which the 2293
county is located; and to provide that the rate in excess of the 2294
three per cent levied under division (A) (1) of this section 2295
shall remain in effect at the rate at which it is imposed for 2296
the duration of the period during which any agreement is in 2297
effect that was entered into under section 307.695 of the 2298
Revised Code by the board of county commissioners levying a tax 2299
under division (A) (1) of this section, the duration of the 2300
period during which any securities issued by the board under 2301
division (I) of section 307.695 of the Revised Code are 2302
outstanding, or the duration of the period during which the 2303
board owns a project as defined in section 307.695 of the 2304
Revised Code, whichever duration is longest. The amendment also 2305
shall provide that no portion of that revenue need be returned 2306
to townships or municipal corporations as would otherwise be 2307

required under division (A) (1) of this section. 2308

(3) A board of county commissioners that levies a tax 2309
under division (A) (1) of this section on March 18, 1999, at a 2310
rate of three per cent may, by resolution adopted not later than 2311
forty-five days after March 18, 1999, amend the resolution 2312
levying the tax to provide for all of the following: 2313

(a) That the rate of the tax shall be increased by not 2314
more than an additional four per cent on each transaction; 2315

(b) That all of the revenue from the increase in the rate 2316
shall be pledged and contributed to a convention facilities 2317
authority established by the board of county commissioners under 2318
Chapter 351. of the Revised Code on or before November 15, 1998, 2319
and used to pay costs of constructing, maintaining, operating, 2320
and promoting a facility in the county, including paying bonds, 2321
or notes issued in anticipation of bonds, as provided by that 2322
chapter; 2323

(c) That no portion of the revenue arising from the 2324
increase in rate need be returned to municipal corporations or 2325
townships as otherwise required under division (A) (1) of this 2326
section; 2327

(d) That the increase in rate shall not be subject to 2328
diminution by initiative or referendum or by law while any 2329
bonds, or notes in anticipation of bonds, issued by the 2330
authority under Chapter 351. of the Revised Code to which the 2331
revenue is pledged, remain outstanding in accordance with their 2332
terms, unless provision is made by law or by the board of county 2333
commissioners for an adequate substitute therefor that is 2334
satisfactory to the trustee if a trust agreement secures the 2335
bonds. 2336

Division (A) (3) of this section does not apply to the 2337
board of county commissioners of any county in which a 2338
convention center or facility exists or is being constructed on 2339
November 15, 1998, or of any county in which a convention 2340
facilities authority levies a tax pursuant to section 351.021 of 2341
the Revised Code on that date. 2342

As used in division (A) (3) of this section, "cost" and 2343
"facility" have the same meanings as in section 351.01 of the 2344
Revised Code, and "convention center" has the same meaning as in 2345
section 307.695 of the Revised Code. 2346

(4) (a) A board of county commissioners that levies a tax 2347
under division (A) (1) of this section on June 30, 2002, at a 2348
rate of three per cent may, by resolution adopted not later than 2349
September 30, 2002, amend the resolution levying the tax to 2350
provide for all of the following: 2351

(i) That the rate of the tax shall be increased by not 2352
more than an additional three and one-half per cent on each 2353
transaction; 2354

(ii) That all of the revenue from the increase in rate 2355
shall be pledged and contributed to a convention facilities 2356
authority established by the board of county commissioners under 2357
Chapter 351. of the Revised Code on or before May 15, 2002, and 2358
be used to pay costs of constructing, expanding, maintaining, 2359
operating, or promoting a convention center in the county, 2360
including paying bonds, or notes issued in anticipation of 2361
bonds, as provided by that chapter; 2362

(iii) That no portion of the revenue arising from the 2363
increase in rate need be returned to municipal corporations or 2364
townships as otherwise required under division (A) (1) of this 2365

section; 2366

(iv) That the increase in rate shall not be subject to 2367
diminution by initiative or referendum or by law while any 2368
bonds, or notes in anticipation of bonds, issued by the 2369
authority under Chapter 351. of the Revised Code to which the 2370
revenue is pledged, remain outstanding in accordance with their 2371
terms, unless provision is made by law or by the board of county 2372
commissioners for an adequate substitute therefor that is 2373
satisfactory to the trustee if a trust agreement secures the 2374
bonds. 2375

(b) Any board of county commissioners that, pursuant to 2376
division (A) (4) (a) of this section, has amended a resolution 2377
levying the tax authorized by division (A) (1) of this section 2378
may further amend the resolution to provide that the revenue 2379
referred to in division (A) (4) (a) (ii) of this section shall be 2380
pledged and contributed both to a convention facilities 2381
authority to pay the costs of constructing, expanding, 2382
maintaining, or operating one or more convention centers in the 2383
county, including paying bonds, or notes issued in anticipation 2384
of bonds, as provided in Chapter 351. of the Revised Code, and 2385
to a convention and visitors' bureau to pay the costs of 2386
promoting one or more convention centers in the county. 2387

As used in division (A) (4) of this section, "cost" has the 2388
same meaning as in section 351.01 of the Revised Code, and 2389
"convention center" has the same meaning as in section 307.695 2390
of the Revised Code. 2391

(5) (a) As used in division (A) (5) of this section: 2392

(i) "Port authority" means a port authority created under 2393
Chapter 4582. of the Revised Code. 2394

(ii) "Port authority military-use facility" means port 2395
authority facilities on which or adjacent to which is located an 2396
installation of the armed forces of the United States, a reserve 2397
component thereof, or the national guard and at least part of 2398
which is made available for use, for consideration, by the armed 2399
forces of the United States, a reserve component thereof, or the 2400
national guard. 2401

(b) For the purpose of contributing revenue to pay 2402
operating expenses of a port authority that operates a port 2403
authority military-use facility, the board of county 2404
commissioners of a county that created, participated in the 2405
creation of, or has joined such a port authority may do one or 2406
both of the following: 2407

(i) Amend a resolution previously adopted under division 2408
(A) (1) of this section to designate some or all of the revenue 2409
from the tax levied under the resolution to be used for that 2410
purpose, notwithstanding that division; 2411

(ii) Amend a resolution previously adopted under division 2412
(A) (1) of this section to increase the rate of the tax by not 2413
more than an additional two per cent and use the revenue from 2414
the increase exclusively for that purpose. 2415

(c) If a board of county commissioners amends a resolution 2416
to increase the rate of a tax as authorized in division (A) (5) 2417
(b) (ii) of this section, the board also may amend the resolution 2418
to specify that the increase in rate of the tax does not apply 2419
to "hotels," as otherwise defined in section 5739.01 of the 2420
Revised Code, having fewer rooms used for the accommodation of 2421
guests than a number of rooms specified by the board. 2422

(6) A board of county commissioners of a county organized 2423

under a county charter adopted pursuant to Article X, Section 3, 2424
Ohio Constitution, and that levies an excise tax under division 2425
(A) (1) of this section at a rate of three per cent and levies an 2426
additional excise tax under division (E) of this section at a 2427
rate of one and one-half per cent may, by resolution adopted not 2428
later than January 1, 2008, by a majority of the members of the 2429
board, amend the resolution levying a tax under division (A) (1) 2430
of this section to provide for an increase in the rate of that 2431
tax by not more than an additional one per cent on transactions 2432
by which lodging by a hotel is or is to be furnished to 2433
transient guests. Notwithstanding divisions (A) (1) and (E) of 2434
this section, the resolution shall provide that all of the 2435
revenue from the increase in rate, after deducting the real and 2436
actual costs of administering the tax, shall be used to pay the 2437
costs of improving, expanding, equipping, financing, or 2438
operating a convention center by a convention and visitors' 2439
bureau in the county. The increase in rate shall remain in 2440
effect for the period specified in the resolution, not to exceed 2441
ten years, and may be extended for an additional period of time 2442
not to exceed ten years thereafter by a resolution adopted by a 2443
majority of the members of the board. The increase in rate shall 2444
be subject to the regulations adopted under division (A) (1) of 2445
this section, except that the resolution may provide that no 2446
portion of the revenue from the increase in the rate shall be 2447
returned to townships or municipal corporations as would 2448
otherwise be required under that division. 2449

(7) Division (A) (7) of this section applies only to a 2450
county with a population greater than sixty-five thousand and 2451
less than seventy thousand according to the most recent federal 2452
decennial census and in which, on December 31, 2006, an excise 2453
tax is levied under division (A) (1) of this section at a rate 2454

not less than and not greater than three per cent, and in which 2455
the most recent increase in the rate of that tax was enacted or 2456
took effect in November 1984. 2457

The board of county commissioners of a county to which 2458
this division applies, by resolution adopted by a majority of 2459
the members of the board, may increase the rate of the tax by 2460
not more than one per cent on transactions by which lodging by a 2461
hotel is or is to be furnished to transient guests. The increase 2462
in rate shall be for the purpose of paying expenses deemed 2463
necessary by the convention and visitors' bureau operating in 2464
the county to promote travel and tourism. The increase in rate 2465
shall remain in effect for the period specified in the 2466
resolution, not to exceed twenty years, provided that the 2467
increase in rate may not continue beyond the time when the 2468
purpose for which the increase is levied ceases to exist. If 2469
revenue from the increase in rate is pledged to the payment of 2470
debt charges on securities, the increase in rate is not subject 2471
to diminution by initiative or referendum or by law for so long 2472
as the securities are outstanding, unless provision is made by 2473
law or by the board of county commissioners for an adequate 2474
substitute for that revenue that is satisfactory to the trustee 2475
if a trust agreement secures payment of the debt charges. The 2476
increase in rate shall be subject to the regulations adopted 2477
under division (A) (1) of this section, except that the 2478
resolution may provide that no portion of the revenue from the 2479
increase in the rate shall be returned to townships or municipal 2480
corporations as would otherwise be required under division (A) 2481
(1) of this section. A resolution adopted under division (A) (7) 2482
of this section is subject to referendum under sections 305.31 2483
to 305.99 of the Revised Code. 2484

(8) (a) Division (A) (8) of this section applies only to a 2485

county satisfying all of the following: 2486

(i) The population of the county is greater than one 2487
hundred seventy-five thousand and less than two hundred twenty- 2488
five thousand according to the most recent federal decennial 2489
census. 2490

(ii) An amusement park with an average yearly attendance 2491
in excess of two million guests is located in the county. 2492

(iii) On December 31, 2014, an excise tax was levied in 2493
the county under division (A) (1) of this section at a rate of 2494
three per cent. 2495

(b) The board of county commissioners of a county to which 2496
this division applies, by resolution adopted by a majority of 2497
the members of the board, may increase the rate of the tax by 2498
not more than one per cent on transactions by which lodging by a 2499
hotel is or is to be furnished to transient guests. The increase 2500
in rate shall be used to pay the costs of constructing and 2501
maintaining facilities owned by the county or by a port 2502
authority created under Chapter 4582. of the Revised Code, and 2503
designed to host sporting events and expenses deemed necessary 2504
by the convention and visitors' bureau operating in the county 2505
to promote travel and tourism with reference to the sports 2506
facilities, and to pay or pledge to the payment of debt service 2507
on securities issued to pay the costs of constructing, 2508
operating, and maintaining the sports facilities. The increase 2509
in rate shall remain in effect for the period specified in the 2510
resolution. If revenue from the increase in rate is pledged to 2511
the payment of debt charges on securities, the increase in rate 2512
is not subject to diminution by initiative or referendum or by 2513
law for so long as the securities are outstanding, unless 2514
provision is made by law or by the board of county commissioners 2515

for an adequate substitute for that revenue that is satisfactory 2516
to the trustee if a trust agreement secures payment of the debt 2517
charges. The increase in rate shall be subject to the 2518
regulations adopted under division (A) (1) of this section, 2519
except that the resolution may provide that no portion of the 2520
revenue from the increase in the rate shall be returned to 2521
townships or municipal corporations as would otherwise be 2522
required under division (A) (1) of this section. 2523

(9) The board of county commissioners of a county with a 2524
population greater than seventy-five thousand and less than 2525
seventy-eight thousand, by resolution adopted by a majority of 2526
the members of the board not later than October 15, 2015, may 2527
increase the rate of the tax by not more than one per cent on 2528
transactions by which lodging by a hotel is or is to be 2529
furnished to transient guests. The increase in rate shall be for 2530
the purposes described in section 307.679 of the Revised Code or 2531
for the promotion of travel and tourism in the county, including 2532
travel and tourism to sports facilities. The increase in rate 2533
shall remain in effect for the period specified in the 2534
resolution and as necessary to fulfill the county's obligations 2535
under a cooperative agreement entered into under section 307.679 2536
of the Revised Code. If the resolution is adopted by the board 2537
before September 29, 2015, but after that enactment becomes law, 2538
the increase in rate shall become effective beginning on 2539
September 29, 2015. If revenue from the increase in rate is 2540
pledged to the payment of debt charges on securities, or to 2541
substitute for other revenues pledged to the payment of such 2542
debt, the increase in rate is not subject to diminution by 2543
initiative or referendum or by law for so long as the securities 2544
are outstanding, unless provision is made by law or by the board 2545
of county commissioners for an adequate substitute for that 2546

revenue that is satisfactory to the trustee if a trust agreement 2547
secures payment of the debt charges. The increase in rate shall 2548
be subject to the regulations adopted under division (A) (1) of 2549
this section, except that no portion of the revenue from the 2550
increase in the rate shall be returned to townships or municipal 2551
corporations as would otherwise be required under division (A) 2552
(1) of this section. 2553

(10) Division (A) (10) of this section applies only to 2554
counties satisfying either of the following: 2555

(a) A county that, on July 1, 2015, does not levy an 2556
excise tax under division (A) (1) of this section and that has a 2557
population of at least thirty-nine thousand but not more than 2558
forty thousand according to the 2010 federal decennial census; 2559

(b) A county that, on July 1, 2015, levies an excise tax 2560
under division (A) (1) of this section at a rate of three per 2561
cent and that has a population of at least seventy-one thousand 2562
but not more than seventy-five thousand according to 2010 2563
federal decennial census. 2564

The board of county commissioners of a county to which 2565
division (A) (10) of this section applies, by resolution adopted 2566
by a majority of the members of the board, may levy an excise 2567
tax at a rate not to exceed three per cent on transactions by 2568
which lodging by a hotel is or is to be furnished to transient 2569
guests for the purpose of acquiring, constructing, equipping, or 2570
repairing permanent improvements, as defined in section 133.01 2571
of the Revised Code. If the board does not levy a tax under 2572
division (A) (1) of this section, the board shall establish 2573
regulations necessary to provide for the administration of the 2574
tax, which may prescribe the time for payment of the tax and the 2575
imposition of penalty or interest subject to the limitations on 2576

penalty and interest provided in division (A) (1) of this 2577
section. No portion of the revenue shall be returned to 2578
townships or municipal corporations in the county unless 2579
otherwise provided by resolution of the board. The tax shall 2580
apply throughout the territory of the county, including in any 2581
township or municipal corporation levying an excise tax under 2582
division (B) of this section or division (A) of section 5739.08 2583
of the Revised Code. The levy of the tax is subject to 2584
referendum as provided under section 305.31 of the Revised Code. 2585

The tax shall remain in effect for the period specified in 2586
the resolution. If revenue from the increase in rate is pledged 2587
to the payment of debt charges on securities, the increase in 2588
rate is not subject to diminution by initiative or referendum or 2589
by law for so long as the securities are outstanding unless 2590
provision is made by law or by the board for an adequate 2591
substitute for that revenue that is satisfactory to the trustee 2592
if a trust agreement secures payment of the debt charges. 2593

(11) The board of county commissioners of an eligible 2594
county, as defined in section 307.678 of the Revised Code, that 2595
levies an excise tax under division (A) (1) of this section on 2596
July 1, 2017, at a rate of three per cent may, by resolution 2597
adopted by a majority of the members of the board, amend the 2598
resolution levying the tax to increase the rate of the tax by 2599
not more than an additional three per cent on each transaction. 2600
No portion of the revenue shall be returned to townships or 2601
municipal corporations in the county unless otherwise provided 2602
by resolution of the board. Otherwise, the revenue from the 2603
increase in the rate shall be distributed and used in the same 2604
manner described under division (A) (1) of this section or 2605
distributed or used to provide credit enhancement facilities as 2606
authorized under section 307.678 of the Revised Code. The 2607

increase in rate shall remain in effect for the period specified 2608
in the resolution. If revenue from the increase in rate is 2609
pledged to the payment of debt charges on securities, the 2610
increase in rate is not subject to diminution by initiative or 2611
referendum or by law for so long as the securities are 2612
outstanding unless provision is made by law or by the board for 2613
an adequate substitute for that revenue that is satisfactory to 2614
the trustee if a trust agreement secures payment of the debt 2615
charges. 2616

(12) (a) As used in this division: 2617

(i) "Eligible county" means a county that has a population 2618
greater than one hundred ninety thousand and less than two 2619
hundred thousand according to the 2010 federal decennial census 2620
and that levies an excise tax under division (A) (1) of this 2621
section at a rate of three per cent. 2622

(ii) "Professional sports facility" means a sports 2623
facility that is intended to house major or minor league 2624
professional athletic teams, including a stadium, together with 2625
all parking facilities, walkways, and other auxiliary 2626
facilities, real and personal property, property rights, 2627
easements, and interests that may be appropriate for, or used in 2628
connection with, the operation of the facility. 2629

(b) Subject to division (A) (12) (c) of this section, the 2630
board of county commissioners of an eligible county, by 2631
resolution adopted by a majority of the members of the board, 2632
may increase the rate of the tax by not more than one per cent 2633
on transactions by which lodging by a hotel is or is to be 2634
furnished to transient guests. Revenue from the increase in rate 2635
shall be used for the purposes of paying the costs of 2636
constructing, improving, and maintaining a professional sports 2637

facility in the county and paying expenses considered necessary 2638
by the convention and visitors' bureau operating in the county 2639
to promote travel and tourism with respect to that professional 2640
sports facility. The tax shall take effect only after the 2641
convention and visitors' bureau enters into a contract for the 2642
construction, improvement, or maintenance of a professional 2643
sports facility that is or will be located on property acquired, 2644
in whole or in part, with revenue from the increased rate, and 2645
thereafter shall remain in effect for the period specified in 2646
the resolution. If revenue from the increase in rate is pledged 2647
to the payment of debt charges on securities, the increase in 2648
rate is not subject to diminution by initiative or referendum or 2649
by law for so long as the securities are outstanding, unless a 2650
provision is made by law or by the board of county commissioners 2651
for an adequate substitute for that revenue that is satisfactory 2652
to the trustee if a trust agreement secures payment of the debt 2653
charges. The increase in rate shall be subject to the 2654
regulations adopted under division (A) (1) of this section, 2655
except that the resolution may provide that no portion of the 2656
revenue from the increase in the rate shall be returned to 2657
townships or municipal corporations as would otherwise be 2658
required under division (A) (1) of this section. 2659

(c) If, on ~~January 1~~ December 31, 2019, the convention and 2660
visitors' bureau has not entered into a contract for the 2661
construction, improvement, or maintenance of a professional 2662
sports facility that is or will be located on property acquired, 2663
in whole or in part, with revenue from the increased rate, the 2664
authority to levy the tax under division (A) (12) (b) of this 2665
section is hereby repealed on that date. 2666

(B) (1) The legislative authority of a municipal 2667
corporation or the board of trustees of a township that is not 2668

wholly or partly located in a county that has in effect a 2669
resolution levying an excise tax pursuant to division (A) (1) of 2670
this section may, by ordinance or resolution, levy an excise tax 2671
not to exceed three per cent on transactions by which lodging by 2672
a hotel is or is to be furnished to transient guests. The 2673
legislative authority of the municipal corporation or the board 2674
of trustees of the township shall deposit at least fifty per 2675
cent of the revenue from the tax levied pursuant to this 2676
division into a separate fund, which shall be spent solely to 2677
make contributions to convention and visitors' bureaus operating 2678
within the county in which the municipal corporation or township 2679
is wholly or partly located, and the balance of that revenue 2680
shall be deposited in the general fund. The municipal 2681
corporation or township shall establish all regulations 2682
necessary to provide for the administration and allocation of 2683
the tax. The regulations may prescribe the time for payment of 2684
the tax, and may provide for the imposition of a penalty or 2685
interest, or both, for late payments, provided that the penalty 2686
does not exceed ten per cent of the amount of tax due, and the 2687
rate at which interest accrues does not exceed the rate per 2688
annum prescribed pursuant to section 5703.47 of the Revised 2689
Code. The levy of a tax under this division is in addition to 2690
any tax imposed on the same transaction by a municipal 2691
corporation or a township as authorized by division (A) of 2692
section 5739.08 of the Revised Code. 2693

(2) (a) The legislative authority of the most populous 2694
municipal corporation located wholly or partly in a county in 2695
which the board of county commissioners has levied a tax under 2696
division (A) (4) of this section may amend, on or before 2697
September 30, 2002, that municipal corporation's ordinance or 2698
resolution that levies an excise tax on transactions by which 2699

lodging by a hotel is or is to be furnished to transient guests, 2700
to provide for all of the following: 2701

(i) That the rate of the tax shall be increased by not 2702
more than an additional one per cent on each transaction; 2703

(ii) That all of the revenue from the increase in rate 2704
shall be pledged and contributed to a convention facilities 2705
authority established by the board of county commissioners under 2706
Chapter 351. of the Revised Code on or before May 15, 2002, and 2707
be used to pay costs of constructing, expanding, maintaining, 2708
operating, or promoting a convention center in the county, 2709
including paying bonds, or notes issued in anticipation of 2710
bonds, as provided by that chapter; 2711

(iii) That the increase in rate shall not be subject to 2712
diminution by initiative or referendum or by law while any 2713
bonds, or notes in anticipation of bonds, issued by the 2714
authority under Chapter 351. of the Revised Code to which the 2715
revenue is pledged, remain outstanding in accordance with their 2716
terms, unless provision is made by law, by the board of county 2717
commissioners, or by the legislative authority, for an adequate 2718
substitute therefor that is satisfactory to the trustee if a 2719
trust agreement secures the bonds. 2720

(b) The legislative authority of a municipal corporation 2721
that, pursuant to division (B) (2) (a) of this section, has 2722
amended its ordinance or resolution to increase the rate of the 2723
tax authorized by division (B) (1) of this section may further 2724
amend the ordinance or resolution to provide that the revenue 2725
referred to in division (B) (2) (a) (ii) of this section shall be 2726
pledged and contributed both to a convention facilities 2727
authority to pay the costs of constructing, expanding, 2728
maintaining, or operating one or more convention centers in the 2729

county, including paying bonds, or notes issued in anticipation 2730
of bonds, as provided in Chapter 351. of the Revised Code, and 2731
to a convention and visitors' bureau to pay the costs of 2732
promoting one or more convention centers in the county. 2733

As used in division (B) (2) of this section, "cost" has the 2734
same meaning as in section 351.01 of the Revised Code, and 2735
"convention center" has the same meaning as in section 307.695 2736
of the Revised Code. 2737

(3) The legislative authority of an eligible municipal 2738
corporation may amend, on or before December 31, 2017, that 2739
municipal corporation's ordinance or resolution that levies an 2740
excise tax on transactions by which lodging by a hotel is or is 2741
to be furnished to transient guests, to provide for the 2742
following: 2743

(a) That the rate of the tax shall be increased by not 2744
more than an additional three per cent on each transaction; 2745

(b) That all of the revenue from the increase in rate 2746
shall be used by the municipal corporation for economic 2747
development and tourism-related purposes. 2748

As used in division (B) (3) of this section, "eligible 2749
municipal corporation" means a municipal corporation that, on 2750
the effective date of the amendment of this section by H.B. 49 2751
of the 132nd general assembly, September 29, 2017, levied a tax 2752
under division (B) (1) of this section at a rate of three per 2753
cent and that is located in a county that, on that date, levied 2754
a tax under division (A) of this section at a rate of three per 2755
cent and that has, according to the most recent federal 2756
decennial census, a population exceeding three hundred thousand 2757
but not greater than three hundred fifty thousand. 2758

(C) For the purposes described in section 307.695 of the Revised Code and to cover the costs of administering the tax, a board of county commissioners of a county where a tax imposed under division (A) (1) of this section is in effect may, by resolution adopted within ninety days after July 15, 1985, by a majority of the members of the board, levy an additional excise tax not to exceed three per cent on transactions by which lodging by a hotel is or is to be furnished to transient guests. The tax authorized by this division shall be in addition to any tax that is levied pursuant to division (A) of this section, but it shall not apply to transactions subject to a tax levied by a municipal corporation or township pursuant to the authorization granted by division (A) of section 5739.08 of the Revised Code. The board shall establish all regulations necessary to provide for the administration and allocation of the tax. The regulations may prescribe the time for payment of the tax, and may provide for the imposition of a penalty or interest, or both, for late payments, provided that the penalty does not exceed ten per cent of the amount of tax due, and the rate at which interest accrues does not exceed the rate per annum prescribed pursuant to section 5703.47 of the Revised Code. All revenues arising from the tax shall be expended in accordance with section 307.695 of the Revised Code. The board of county commissioners of an eligible county as defined in section 307.695 of the Revised Code may, by resolution adopted by a majority of the members of the board, amend the resolution levying a tax under this division to provide that the revenue from the tax shall be used by the board as described in division (H) of section 307.695 of the Revised Code. A tax imposed under this division shall remain in effect at the rate at which it is imposed for the duration of the period during which any agreement entered into by the board under section 307.695 of the

Revised Code is in effect, the duration of the period during 2791
which any securities issued by the board under division (I) of 2792
section 307.695 of the Revised Code are outstanding, or the 2793
duration of the period during which the board owns a project as 2794
defined in section 307.695 of the Revised Code, whichever 2795
duration is longest. 2796

(D) For the purpose of providing contributions under 2797
division (B)(1) of section 307.671 of the Revised Code to enable 2798
the acquisition, construction, and equipping of a port authority 2799
educational and cultural facility in the county and, to the 2800
extent provided for in the cooperative agreement authorized by 2801
that section, for the purpose of paying debt service charges on 2802
bonds, or notes in anticipation of bonds, described in division 2803
(B)(1)(b) of that section, a board of county commissioners, by 2804
resolution adopted within ninety days after December 22, 1992, 2805
by a majority of the members of the board, may levy an 2806
additional excise tax not to exceed one and one-half per cent on 2807
transactions by which lodging by a hotel is or is to be 2808
furnished to transient guests. The excise tax authorized by this 2809
division shall be in addition to any tax that is levied pursuant 2810
to divisions (A), (B), and (C) of this section, to any excise 2811
tax levied pursuant to section 5739.08 of the Revised Code, and 2812
to any excise tax levied pursuant to section 351.021 of the 2813
Revised Code. The board of county commissioners shall establish 2814
all regulations necessary to provide for the administration and 2815
allocation of the tax that are not inconsistent with this 2816
section or section 307.671 of the Revised Code. The regulations 2817
may prescribe the time for payment of the tax, and may provide 2818
for the imposition of a penalty or interest, or both, for late 2819
payments, provided that the penalty does not exceed ten per cent 2820
of the amount of tax due, and the rate at which interest accrues 2821

does not exceed the rate per annum prescribed pursuant to 2822
section 5703.47 of the Revised Code. All revenues arising from 2823
the tax shall be expended in accordance with section 307.671 of 2824
the Revised Code and division (D) of this section. The levy of a 2825
tax imposed under this division may not commence prior to the 2826
first day of the month next following the execution of the 2827
cooperative agreement authorized by section 307.671 of the 2828
Revised Code by all parties to that agreement. The tax shall 2829
remain in effect at the rate at which it is imposed for the 2830
period of time described in division (C) of section 307.671 of 2831
the Revised Code for which the revenue from the tax has been 2832
pledged by the county to the corporation pursuant to that 2833
section, but, to any extent provided for in the cooperative 2834
agreement, for no lesser period than the period of time required 2835
for payment of the debt service charges on bonds, or notes in 2836
anticipation of bonds, described in division (B) (1) (b) of that 2837
section. 2838

(E) For the purpose of paying the costs of acquiring, 2839
constructing, equipping, and improving a municipal educational 2840
and cultural facility, including debt service charges on bonds 2841
provided for in division (B) of section 307.672 of the Revised 2842
Code, and for any additional purposes determined by the county 2843
in the resolution levying the tax or amendments to the 2844
resolution, including subsequent amendments providing for paying 2845
costs of acquiring, constructing, renovating, rehabilitating, 2846
equipping, and improving a port authority educational and 2847
cultural performing arts facility, as defined in section 307.674 2848
of the Revised Code, and including debt service charges on bonds 2849
provided for in division (B) of section 307.674 of the Revised 2850
Code, the legislative authority of a county, by resolution 2851
adopted within ninety days after June 30, 1993, by a majority of 2852

the members of the legislative authority, may levy an additional 2853
excise tax not to exceed one and one-half per cent on 2854
transactions by which lodging by a hotel is or is to be 2855
furnished to transient guests. The excise tax authorized by this 2856
division shall be in addition to any tax that is levied pursuant 2857
to divisions (A), (B), (C), and (D) of this section, to any 2858
excise tax levied pursuant to section 5739.08 of the Revised 2859
Code, and to any excise tax levied pursuant to section 351.021 2860
of the Revised Code. The legislative authority of the county 2861
shall establish all regulations necessary to provide for the 2862
administration and allocation of the tax. The regulations may 2863
prescribe the time for payment of the tax, and may provide for 2864
the imposition of a penalty or interest, or both, for late 2865
payments, provided that the penalty does not exceed ten per cent 2866
of the amount of tax due, and the rate at which interest accrues 2867
does not exceed the rate per annum prescribed pursuant to 2868
section 5703.47 of the Revised Code. All revenues arising from 2869
the tax shall be expended in accordance with section 307.672 of 2870
the Revised Code and this division. The levy of a tax imposed 2871
under this division shall not commence prior to the first day of 2872
the month next following the execution of the cooperative 2873
agreement authorized by section 307.672 of the Revised Code by 2874
all parties to that agreement. The tax shall remain in effect at 2875
the rate at which it is imposed for the period of time 2876
determined by the legislative authority of the county. That 2877
period of time shall not exceed fifteen years, except that the 2878
legislative authority of a county with a population of less than 2879
two hundred fifty thousand according to the most recent federal 2880
decennial census, by resolution adopted by a majority of its 2881
members before the original tax expires, may extend the duration 2882
of the tax for an additional period of time. The additional 2883
period of time by which a legislative authority extends a tax 2884

levied under this division shall not exceed fifteen years. 2885

(F) The legislative authority of a county that has levied 2886
a tax under division (E) of this section may, by resolution 2887
adopted within one hundred eighty days after January 4, 2001, by 2888
a majority of the members of the legislative authority, amend 2889
the resolution levying a tax under that division to provide for 2890
the use of the proceeds of that tax, to the extent that it is no 2891
longer needed for its original purpose as determined by the 2892
parties to a cooperative agreement amendment pursuant to 2893
division (D) of section 307.672 of the Revised Code, to pay 2894
costs of acquiring, constructing, renovating, rehabilitating, 2895
equipping, and improving a port authority educational and 2896
cultural performing arts facility, including debt service 2897
charges on bonds provided for in division (B) of section 307.674 2898
of the Revised Code, and to pay all obligations under any 2899
guaranty agreements, reimbursement agreements, or other credit 2900
enhancement agreements described in division (C) of section 2901
307.674 of the Revised Code. The resolution may also provide for 2902
the extension of the tax at the same rate for the longer of the 2903
period of time determined by the legislative authority of the 2904
county, but not to exceed an additional twenty-five years, or 2905
the period of time required to pay all debt service charges on 2906
bonds provided for in division (B) of section 307.672 of the 2907
Revised Code and on port authority revenue bonds provided for in 2908
division (B) of section 307.674 of the Revised Code. All 2909
revenues arising from the amendment and extension of the tax 2910
shall be expended in accordance with section 307.674 of the 2911
Revised Code, this division, and division (E) of this section. 2912

(G) For purposes of a tax levied by a county, township, or 2913
municipal corporation under this section or section 5739.08 of 2914
the Revised Code, a board of county commissioners, board of 2915

township trustees, or the legislative authority of a municipal corporation may adopt a resolution or ordinance at any time specifying that "hotel," as otherwise defined in section 5739.01 of the Revised Code, includes the following:

(1) Establishments in which fewer than five rooms are used for the accommodation of guests.

(2) Establishments at which rooms are used for the accommodation of guests regardless of whether each room is accessible through its own keyed entry or several rooms are accessible through the same keyed entry; and, in determining the number of rooms, all rooms are included regardless of the number of structures in which the rooms are situated or the number of parcels of land on which the structures are located if the structures are under the same ownership and the structures are not identified in advertisements of the accommodations as distinct establishments. For the purposes of division (G) (2) of this section, two or more structures are under the same ownership if they are owned by the same person, or if they are owned by two or more persons the majority of the ownership interests of which are owned by the same person.

The resolution or ordinance may apply to a tax imposed pursuant to this section prior to the adoption of the resolution or ordinance if the resolution or ordinance so states, but the tax shall not apply to transactions by which lodging by such an establishment is provided to transient guests prior to the adoption of the resolution or ordinance.

(H) (1) As used in this division:

(a) "Convention facilities authority" has the same meaning as in section 351.01 of the Revised Code.

(b) "Convention center" has the same meaning as in section 2945
307.695 of the Revised Code. 2946

(2) Notwithstanding any contrary provision of division (D) 2947
of this section, the legislative authority of a county with a 2948
population of one million or more according to the most recent 2949
federal decennial census that has levied a tax under division 2950
(D) of this section may, by resolution adopted by a majority of 2951
the members of the legislative authority, provide for the 2952
extension of such levy and may provide that the proceeds of that 2953
tax, to the extent that they are no longer needed for their 2954
original purpose as defined by a cooperative agreement entered 2955
into under section 307.671 of the Revised Code, shall be 2956
deposited into the county general revenue fund. The resolution 2957
shall provide for the extension of the tax at a rate not to 2958
exceed the rate specified in division (D) of this section for a 2959
period of time determined by the legislative authority of the 2960
county, but not to exceed an additional forty years. 2961

(3) The legislative authority of a county with a 2962
population of one million or more that has levied a tax under 2963
division (A)(1) of this section may, by resolution adopted by a 2964
majority of the members of the legislative authority, increase 2965
the rate of the tax levied by such county under division (A)(1) 2966
of this section to a rate not to exceed five per cent on 2967
transactions by which lodging by a hotel is or is to be 2968
furnished to transient guests. Notwithstanding any contrary 2969
provision of division (A)(1) of this section, the resolution may 2970
provide that all collections resulting from the rate levied in 2971
excess of three per cent, after deducting the real and actual 2972
costs of administering the tax, shall be deposited in the county 2973
general fund. 2974

(4) The legislative authority of a county with a population of one million or more that has levied a tax under division (A) (1) of this section may, by resolution adopted on or before August 30, 2004, by a majority of the members of the legislative authority, provide that all or a portion of the proceeds of the tax levied under division (A) (1) of this section, after deducting the real and actual costs of administering the tax and the amounts required to be returned to townships and municipal corporations with respect to the first three per cent levied under division (A) (1) of this section, shall be deposited in the county general fund, provided that such proceeds shall be used to satisfy any pledges made in connection with an agreement entered into under section 307.695 of the Revised Code.

(5) No amount collected from a tax levied, extended, or required to be deposited in the county general fund under division (H) of this section shall be contributed to a convention facilities authority, corporation, or other entity created after July 1, 2003, for the principal purpose of constructing, improving, expanding, equipping, financing, or operating a convention center unless the mayor of the municipal corporation in which the convention center is to be operated by that convention facilities authority, corporation, or other entity has consented to the creation of that convention facilities authority, corporation, or entity. Notwithstanding any contrary provision of section 351.04 of the Revised Code, if a tax is levied by a county under division (H) of this section, the board of county commissioners of that county may determine the manner of selection, the qualifications, the number, and terms of office of the members of the board of directors of any convention facilities authority, corporation, or other entity

described in division (H) (5) of this section. 3006

(6) (a) No amount collected from a tax levied, extended, or 3007
required to be deposited in the county general fund under 3008
division (H) of this section may be used for any purpose other 3009
than paying the direct and indirect costs of constructing, 3010
improving, expanding, equipping, financing, or operating a 3011
convention center and for the real and actual costs of 3012
administering the tax, unless, prior to the adoption of the 3013
resolution of the legislative authority of the county 3014
authorizing the levy, extension, increase, or deposit, the 3015
county and the mayor of the most populous municipal corporation 3016
in that county have entered into an agreement as to the use of 3017
such amounts, provided that such agreement has been approved by 3018
a majority of the mayors of the other municipal corporations in 3019
that county. The agreement shall provide that the amounts to be 3020
used for purposes other than paying the convention center or 3021
administrative costs described in division (H) (6) (a) of this 3022
section be used only for the direct and indirect costs of 3023
capital improvements, including the financing of capital 3024
improvements. 3025

(b) If the county in which the tax is levied has an 3026
association of mayors and city managers, the approval of that 3027
association of an agreement described in division (H) (6) (a) of 3028
this section shall be considered to be the approval of the 3029
majority of the mayors of the other municipal corporations for 3030
purposes of that division. 3031

(7) Each year, the auditor of state shall conduct an audit 3032
of the uses of any amounts collected from taxes levied, 3033
extended, or deposited under division (H) of this section and 3034
shall prepare a report of the auditor of state's findings. The 3035

auditor of state shall submit the report to the legislative 3036
authority of the county that has levied, extended, or deposited 3037
the tax, the speaker of the house of representatives, the 3038
president of the senate, and the leaders of the minority parties 3039
of the house of representatives and the senate. 3040

(I) (1) As used in this division: 3041

(a) "Convention facilities authority" has the same meaning 3042
as in section 351.01 of the Revised Code. 3043

(b) "Convention center" has the same meaning as in section 3044
307.695 of the Revised Code. 3045

(2) Notwithstanding any contrary provision of division (D) 3046
of this section, the legislative authority of a county with a 3047
population of one million two hundred thousand or more according 3048
to the most recent federal decennial census or the most recent 3049
annual population estimate published or released by the United 3050
States census bureau at the time the resolution is adopted 3051
placing the levy on the ballot, that has levied a tax under 3052
division (D) of this section may, by resolution adopted by a 3053
majority of the members of the legislative authority, provide 3054
for the extension of such levy and may provide that the proceeds 3055
of that tax, to the extent that the proceeds are no longer 3056
needed for their original purpose as defined by a cooperative 3057
agreement entered into under section 307.671 of the Revised Code 3058
and after deducting the real and actual costs of administering 3059
the tax, shall be used for paying the direct and indirect costs 3060
of constructing, improving, expanding, equipping, financing, or 3061
operating a convention center. The resolution shall provide for 3062
the extension of the tax at a rate not to exceed the rate 3063
specified in division (D) of this section for a period of time 3064
determined by the legislative authority of the county, but not 3065

to exceed an additional forty years. 3066

(3) The legislative authority of a county with a 3067
population of one million two hundred thousand or more that has 3068
levied a tax under division (A)(1) of this section may, by 3069
resolution adopted by a majority of the members of the 3070
legislative authority, increase the rate of the tax levied by 3071
such county under division (A)(1) of this section to a rate not 3072
to exceed five per cent on transactions by which lodging by a 3073
hotel is or is to be furnished to transient guests. 3074
Notwithstanding any contrary provision of division (A)(1) of 3075
this section, the resolution shall provide that all collections 3076
resulting from the rate levied in excess of three per cent, 3077
after deducting the real and actual costs of administering the 3078
tax, shall be used for paying the direct and indirect costs of 3079
constructing, improving, expanding, equipping, financing, or 3080
operating a convention center. 3081

(4) The legislative authority of a county with a 3082
population of one million two hundred thousand or more that has 3083
levied a tax under division (A)(1) of this section may, by 3084
resolution adopted on or before July 1, 2008, by a majority of 3085
the members of the legislative authority, provide that all or a 3086
portion of the proceeds of the tax levied under division (A)(1) 3087
of this section, after deducting the real and actual costs of 3088
administering the tax and the amounts required to be returned to 3089
townships and municipal corporations with respect to the first 3090
three per cent levied under division (A)(1) of this section, 3091
shall be used to satisfy any pledges made in connection with an 3092
agreement entered into under section 307.695 of the Revised Code 3093
or shall otherwise be used for paying the direct and indirect 3094
costs of constructing, improving, expanding, equipping, 3095
financing, or operating a convention center. 3096

(5) Any amount collected from a tax levied or extended 3097
under division (I) of this section may be contributed to a 3098
convention facilities authority created before July 1, 2005, but 3099
no amount collected from a tax levied or extended under division 3100
(I) of this section may be contributed to a convention 3101
facilities authority, corporation, or other entity created after 3102
July 1, 2005, unless the mayor of the municipal corporation in 3103
which the convention center is to be operated by that convention 3104
facilities authority, corporation, or other entity has consented 3105
to the creation of that convention facilities authority, 3106
corporation, or entity. 3107

(J) (1) Except as provided in division (J) (2) of this 3108
section, money collected by a county and distributed under this 3109
section to a convention and visitors' bureau in existence as of 3110
June 30, 2013, the effective date of H.B. 59 of the 130th 3111
general assembly, except for any such money pledged, as of that 3112
effective date, to the payment of debt service charges on bonds, 3113
notes, securities, or lease agreements, shall be used solely for 3114
tourism sales, marketing and promotion, and their associated 3115
costs, including, but not limited to, operational and 3116
administrative costs of the bureau, sales and marketing, and 3117
maintenance of the physical bureau structure. 3118

(2) A convention and visitors' bureau that has entered 3119
into an agreement under section 307.678 of the Revised Code may 3120
use revenue it receives from a tax levied under division (A) (1) 3121
of this section as described in division (E) of section 307.678 3122
of the Revised Code. 3123

(K) The board of county commissioners of a county with a 3124
population between one hundred three thousand and one hundred 3125
seven thousand according to the most recent federal decennial 3126

census, by resolution adopted by a majority of the members of 3127
the board within six months after September 15, 2014, the 3128
effective date of H.B. 483 of the 130th general assembly, may 3129
levy a tax not to exceed three per cent on transactions by which 3130
a hotel is or is to be furnished to transient guests. The 3131
purpose of the tax shall be to pay the costs of expanding, 3132
maintaining, or operating a soldiers' memorial and the costs of 3133
administering the tax. All revenue arising from the tax shall be 3134
credited to one or more special funds in the county treasury and 3135
shall be spent solely for the purposes of paying those costs. 3136
The board of county commissioners shall adopt all rules 3137
necessary to provide for the administration of the tax subject 3138
to the same limitations on imposing penalty or interest under 3139
division (A) (1) of this section. 3140

As used in this division "soldiers' memorial" means a 3141
memorial constructed and funded under Chapter 345. of the 3142
Revised Code. 3143

(L) A board of county commissioners of an eligible county, 3144
by resolution adopted by a majority of the members of the board, 3145
may levy an excise tax at the rate of up to three per cent on 3146
transactions by which lodging by a hotel is or is to be 3147
furnished to transient guests for the purpose of paying the 3148
costs of permanent improvements at sites at which one or more 3149
agricultural societies conduct fairs or exhibits, paying the 3150
costs of maintaining or operating such permanent improvements, 3151
and paying the costs of administering the tax. A resolution 3152
adopted under this division shall direct the board of elections 3153
to submit the question of the proposed lodging tax to the 3154
electors of the county at a special election held on the date 3155
specified by the board in the resolution, provided that the 3156
election occurs not less than ninety days after a certified copy 3157

of the resolution is transmitted to the board of elections. A 3158
resolution submitted to the electors under this division shall 3159
not go into effect unless it is approved by a majority of those 3160
voting upon it. The resolution takes effect on the date the 3161
board of county commissioners receives notification from the 3162
board of elections of an affirmative vote. 3163

The tax shall remain in effect for the period specified in 3164
the resolution, not to exceed five years. All revenue arising 3165
from the tax shall be credited to one or more special funds in 3166
the county treasury and shall be spent solely for the purposes 3167
of paying the costs of such permanent improvements and 3168
maintaining or operating the improvements. Revenue allocated for 3169
the use of a county agricultural society may be credited to the 3170
county agricultural society fund created in section 1711.16 of 3171
the Revised Code upon appropriation by the board. If revenue is 3172
credited to that fund, it shall be expended only as provided in 3173
that section. 3174

The board of county commissioners shall adopt all rules 3175
necessary to provide for the administration of the tax. The 3176
rules may prescribe the time for payment of the tax, and may 3177
provide for the imposition or penalty or interest, or both, for 3178
late payments, provided that the penalty does not exceed ten per 3179
cent of the amount of tax due, and the rate at which interest 3180
accrues does not exceed the rate per annum prescribed in section 3181
5703.47 of the Revised Code. 3182

As used in this division, "eligible county" means a county 3183
in which a county agricultural society or independent 3184
agricultural society is organized under section 1711.01 or 3185
1711.02 of the Revised Code, provided the agricultural society 3186
owns a facility or site in the county at which an annual harness 3187

horse race is conducted where one-day attendance equals at least 3188
forty thousand attendees. 3189

(M) As used in this division, "eligible county" means a 3190
county in which a tax is levied under division (A) of this 3191
section at a rate of three per cent and whose territory includes 3192
a part of Lake Erie the shoreline of which represents at least 3193
fifty per cent of the linear length of the county's border with 3194
other counties of this state. 3195

The board of county commissioners of an eligible county 3196
that has entered into an agreement with a port authority in the 3197
county under section 4582.56 of the Revised Code may levy an 3198
additional lodging tax on transactions by which lodging by a 3199
hotel is or is to be furnished to transient guests for the 3200
purpose of financing lakeshore improvement projects constructed 3201
or financed by the port authority under that section. The 3202
resolution levying the tax shall specify the purpose of the tax, 3203
the rate of the tax, which shall not exceed two per cent, and 3204
the number of years the tax will be levied or that it will be 3205
levied for a continuing period of time. The tax shall be 3206
administered pursuant to the regulations adopted by the board 3207
under division (A) of this section, except that all the proceeds 3208
of the tax levied under this division shall be pledged to the 3209
payment of the costs, including debt charges, of lakeshore 3210
improvements undertaken by a port authority pursuant to the 3211
agreement under section 4582.56 of the Revised Code. No revenue 3212
from the tax may be used to pay the current expenses of the port 3213
authority. 3214

A resolution levying a tax under this division is subject 3215
to referendum under sections 305.31 to 305.41 and 305.99 of the 3216
Revised Code. 3217

(N) (1) (a) Notwithstanding division (A) of this section, 3218
the board of county commissioners, board of township trustees, 3219
or legislative authority of any county, township, or municipal 3220
corporation that levies a lodging tax on September 29, 2017, and 3221
in which any part of a tourism development district is located 3222
on or after that date shall amend the ordinance or resolution 3223
levying the tax to require either of the following: 3224

(i) In the case of a tax levied by a county, that all 3225
tourism development district lodging tax proceeds from that tax 3226
be used exclusively to foster and develop tourism in the tourism 3227
development district; 3228

(ii) In the case of a tax levied by a township or 3229
municipal corporation, that all tourism development district 3230
lodging tax proceeds from that tax be used exclusively to foster 3231
and develop tourism in the tourism development district. 3232

(b) Notwithstanding division (A) of this section, any 3233
ordinance or resolution levying a lodging tax adopted on or 3234
after September 29, 2017, by a county, township, or municipal 3235
corporation in which any part of a tourism development district 3236
is located on or after that date shall require that all tourism 3237
development district lodging tax proceeds from that tax be used 3238
exclusively to foster and develop tourism in the tourism 3239
development district. 3240

(c) A county shall not use any of the proceeds described 3241
in division (N) (1) (a) (i) or (N) (1) (b) of this section unless the 3242
convention and visitors' bureau operating within the county 3243
approves the manner in which such proceeds are used to foster 3244
and develop tourism in the tourism development district. Upon 3245
obtaining such approval, the county may pay such proceeds to the 3246
bureau to use for the agreed-upon purpose. 3247

A municipal corporation or township shall not use any of 3248
the proceeds described in division (N) (1) (a) (ii) or (N) (1) (b) of 3249
this section unless the convention and visitors' bureau 3250
operating within the municipal corporation or township approves 3251
the manner in which such proceeds are used to foster and develop 3252
tourism in the tourism development district. Upon obtaining such 3253
approval, the municipal corporation or township may pay such 3254
proceeds to the bureau to use for the agreed-upon purpose. 3255

(2) (a) Notwithstanding division (A) of this section, the 3256
board of county commissioners of an eligible county that levies 3257
a lodging tax on ~~the effective date of the amendment of this~~ 3258
~~section March 23, 2018,~~ may amend the resolution levying that 3259
tax to require that all or a portion of the proceeds of that tax 3260
otherwise required to be spent solely to make contributions to 3261
the convention and visitors' bureau operating within the county 3262
shall be used to foster and develop tourism in a tourism 3263
development district. 3264

(b) Notwithstanding division (A) of this section, the 3265
board of county commissioners of an eligible county that adopts 3266
a resolution levying a lodging tax on or after ~~the effective~~ 3267
~~date of the amendment of this section March 23, 2018,~~ may 3268
require that all or a portion of the proceeds of that tax 3269
otherwise required to be spent solely to make contributions to 3270
the convention and visitors' bureau operating within the county 3271
pursuant to division (A) of this section shall be used to foster 3272
and develop tourism in a tourism development district. 3273

(c) A county shall not use any of the proceeds in the 3274
manner described in division (N) (2) (a) or (b) of this section 3275
unless the convention and visitors' bureau operating within the 3276
county approves the manner in which such proceeds are used to 3277

foster and develop tourism in the tourism development district. 3278
Upon obtaining such approval, the county may pay such proceeds 3279
to the bureau to use for the agreed upon purpose. 3280

(3) As used in division (N) of this section: 3281

(a) "Tourism development district" means a district 3282
designated by a municipal corporation under section 715.014 of 3283
the Revised Code or by a township under section 503.56 of the 3284
Revised Code. 3285

(b) "Lodging tax" means a tax levied pursuant to this 3286
section or section 5739.08 of the Revised Code. 3287

(c) "Tourism development district lodging tax proceeds" 3288
means all proceeds of a lodging tax derived from transactions by 3289
which lodging by a hotel located in a tourism development 3290
district is or is to be provided to transient guests. 3291

(d) "Eligible county" has the same meaning as in section 3292
307.678 of the Revised Code. 3293

Section 2. That existing sections 109.572, 718.81, 718.85, 3294
1710.01, 1710.02, 1710.06, 5739.02, and 5739.09 of the Revised 3295
Code are hereby repealed. 3296

Section 3. That Sections 323.10, 337.10, and 337.50 of Am. 3297
Sub. H.B. 49 of the 132nd General Assembly be amended to read as 3298
follows: 3299

Sec. 323.10. LSC LEGISLATIVE SERVICE COMMISSION 3300
General Revenue Fund 3301

| | | | | | |
|-----|--------|---------------------|---------------|---------------|------|
| GRF | 035321 | Operating Expenses | \$ 16,830,000 | \$ 16,830,000 | 3302 |
| GRF | 035402 | Legislative Fellows | \$ 1,022,120 | \$ 1,022,120 | 3303 |
| GRF | 035405 | Correctional | \$ 447,020 | \$ 447,020 | 3304 |

| | | | | | |
|----------------------------------|---------------|---|---------------|--------------------------|------|
| | | Institution Inspection | | | 3305 |
| | | Committee | | | 3306 |
| GRF | 035407 | Legislative Task Force | \$ 400,000 | \$ 0 | 3307 |
| | | on Redistricting | | | 3308 |
| GRF | 035409 | National Associations | \$ 450,000 | \$ 450,000 | 3309 |
| GRF | 035410 | Legislative | \$ 8,569,500 | \$ 8,569,500 | 3310 |
| | | Information Systems | | | 3311 |
| <u>GRF</u> | <u>035501</u> | <u>Litigation</u> | <u>\$ 0</u> | <u>\$ 1,000,000</u> | 3312 |
| TOTAL GRF General Revenue Fund | | | \$ 27,718,640 | \$ 27,318,640 | 3313 |
| | | | | <u>28,318,640</u> | 3314 |
| | | Dedicated Purpose Fund Group | | | 3315 |
| 4100 | 035601 | Sale of Publications | \$ 10,000 | \$ 10,000 | 3316 |
| Total DPF Dedicated Purpose Fund | | | \$ 10,000 | \$ 10,000 | 3317 |
| Group | | | | | 3318 |
| TOTAL ALL BUDGET FUND GROUPS | | | \$ 27,728,640 | \$ 27,328,640 | 3319 |
| | | | | <u>28,328,640</u> | 3320 |
| | | Sec. 337.10. MHA DEPARTMENT OF MENTAL HEALTH AND ADDICTION | | | 3321 |
| | | SERVICES | | | 3322 |
| | | General Revenue Fund | | | 3323 |
| GRF | 336321 | Central Administration | \$ 14,597,616 | \$ 14,597,616 | 3324 |
| GRF | 336402 | Resident Trainees | \$ 450,000 | \$ 450,000 | 3325 |
| GRF | 336405 | Family and Children | | | 3326 |
| | | First | \$ 1,386,000 | \$ 1,386,000 | 3327 |

| | | | | | |
|-----------|--------|------------------------|----------------|---------------------------|------|
| GRF | 336406 | Prevention and | | | 3328 |
| | | Wellness | \$ 2,618,659 | \$ 2,618,659 | 3329 |
| GRF | 336412 | Hospital Services | \$ 218,206,280 | \$ 222,849,644 | 3330 |
| GRF | 336415 | Mental Health | | | 3331 |
| | | Facilities Lease | | | 3332 |
| | | Rental Bond Payments | \$ 20,323,000 | \$ 19,426,900 | 3333 |
| GRF | 336421 | Continuum of Care | | | 3334 |
| | | Services | \$ 75,714,846 | \$ 75,714,846 | 3335 |
| | | | | <u>76,714,846</u> | 3336 |
| GRF | 336422 | Criminal Justice | | | 3337 |
| | | Services | \$ 13,916,418 | \$ 14,916,418 | 3338 |
| GRF | 336423 | Addiction Services | | | 3339 |
| | | Partnership with | | | 3340 |
| | | Corrections | \$ 25,500,000 | \$ 25,500,000 | 3341 |
| GRF | 336424 | Recovery Housing | \$ 1,000,000 | \$ 2,500,000 | 3342 |
| GRF | 336425 | Specialized Docket | | | 3343 |
| | | Support | \$ 5,000,000 | \$ 5,000,000 | 3344 |
| GRF | 336504 | Community Innovations | \$ 8,100,000 | \$ 11,500,000 | 3345 |
| GRF | 336506 | Court Costs | \$ 1,000,000 | \$ 1,000,000 | 3346 |
| GRF | 336510 | Residential State | | | 3347 |
| | | Supplement | \$ 16,002,875 | \$ 16,002,875 | 3348 |
| GRF | 336511 | Early Childhood Mental | | | 3349 |
| | | Health Counselors and | | | 3350 |
| | | Consultation | \$ 2,500,000 | \$ 2,500,000 | 3351 |
| GRF | 652321 | Medicaid Support | \$ 1,250,367 | \$ 1,250,367 | 3352 |
| TOTAL GRF | | General Revenue Fund | \$ 407,566,061 | \$ 417,213,325 | 3353 |

| | | | | | |
|------|--------------------------------------|------------------------|---------------|--------------------|---------------|
| | | | | <u>418,213,325</u> | 3354 |
| | Dedicated Purpose Fund Group | | | | 3355 |
| 5TZ0 | 336600 | Substance Abuse | | | 3356 |
| | | Stabilization Centers | \$ 6,000,000 | \$ 6,000,000 | 3357 |
| 5TZ0 | 336643 | ADAMHS Boards | \$ 5,000,000 | \$ 5,000,000 | 3358 |
| 2320 | 336621 | Family and Children | | | 3359 |
| | | First | \$ 410,113 | \$ 410,113 | 3360 |
| 4750 | 336623 | Statewide Treatment | | | 3361 |
| | | and Prevention | \$ 20,450,000 | \$ 15,550,000 | 3362 |
| 4850 | 336632 | Mental Health | | | 3363 |
| | | Operating | \$ 2,611,733 | \$ 2,611,733 | 3364 |
| 5AU0 | 336615 | Behavioral Health Care | \$ 7,850,000 | \$ 7,850,000 | 3365 |
| 5JL0 | 336629 | Problem Gambling and | | | 3366 |
| | | Casino Addiction | \$ 6,267,609 | \$ 6,267,609 | 3367 |
| 5T90 | 336641 | Problem Gambling | | | 3368 |
| | | Services | \$ 1,495,000 | \$ 1,495,000 | 3369 |
| 6320 | 336616 | Community Capital | | | 3370 |
| | | Replacement | \$ 350,000 | \$ 350,000 | 3371 |
| 6890 | 336640 | Education and | | | 3372 |
| | | Conferences | \$ 150,000 | \$ 150,000 | 3373 |
| | TOTAL DPF Dedicated Purpose Fund | | | | 3374 |
| | Group | | | \$ 50,584,455 | \$ 45,684,455 |
| | Internal Service Activity Fund Group | | | | 3376 |
| 1490 | 336609 | Hospital Operating | | | 3377 |
| | | Expenses | \$ 22,749,000 | \$ 22,790,000 | 3378 |

| | | | | | |
|-------------------------------------|--------|------------------------|---------------|---------------|------|
| 1490 | 336610 | Operating Expenses | \$ 5,500,000 | \$ 5,500,000 | 3379 |
| 1500 | 336620 | Special Education | \$ 150,000 | \$ 150,000 | 3380 |
| 1510 | 336601 | Ohio Pharmacy Services | \$ 70,302,017 | \$ 70,302,017 | 3381 |
| 4P90 | 336604 | Community Mental | | | 3382 |
| | | Health Projects | \$ 1,250,000 | \$ 250,000 | 3383 |
| TOTAL ISA Internal Service Activity | | | | | 3384 |
| Fund Group | | | \$ 99,951,017 | \$ 98,992,017 | 3385 |
| Federal Fund Group | | | | | 3386 |
| 3HB0 | 336503 | Cures Opioid STR | \$ 11,000,000 | \$ 0 | 3387 |
| 3240 | 336605 | Medicaid/Medicare | \$ 17,500,000 | \$ 17,500,000 | 3388 |
| 3A60 | 336608 | Federal Miscellaneous | \$ 1,010,000 | \$ 1,010,000 | 3389 |
| 3A70 | 336612 | Social Services Block | | | 3390 |
| | | Grant | \$ 8,450,000 | \$ 8,450,000 | 3391 |
| 3A80 | 336613 | Federal Grants | \$ 5,500,000 | \$ 5,500,000 | 3392 |
| 3A90 | 336614 | Mental Health Block | | | 3393 |
| | | Grant | \$ 17,058,470 | \$ 17,058,470 | 3394 |
| 3G40 | 336618 | Substance Abuse Block | | | 3395 |
| | | Grant | \$ 65,865,756 | \$ 65,865,756 | 3396 |
| 3H80 | 336606 | Demonstration Grants | \$ 15,000,000 | \$ 15,000,000 | 3397 |
| 3N80 | 336639 | Administrative | | | 3398 |
| | | Reimbursement | \$ 1,000,000 | \$ 1,000,000 | 3399 |
| 3B10 | 652635 | Community Medicaid | | | 3400 |
| | | Legacy Costs | \$ 5,000,000 | \$ 5,000,000 | 3401 |
| 3B10 | 652636 | Community Medicaid | | | 3402 |
| | | Legacy Support | \$ 6,000,000 | \$ 6,000,000 | 3403 |

| | | | |
|------------------------------|----------------|---------------------------|------|
| TOTAL FED Federal Fund Group | \$ 153,384,226 | \$ 142,384,226 | 3404 |
| TOTAL ALL BUDGET FUND GROUPS | \$ 711,485,759 | \$ 704,274,023 | 3405 |
| | | <u>705,274,023</u> | 3406 |

Sec. 337.50. CONTINUUM OF CARE SERVICES 3407

The foregoing appropriation item 336421, Continuum of Care Services, shall be used as follows: 3408
3409

(A) A portion of this appropriation shall be allocated to boards of alcohol, drug addiction, and mental health services in accordance with a distribution methodology determined by the Director of Mental Health and Addiction Services for the boards to purchase mental health and addiction services permitted under Chapter 340. of the Revised Code. Boards may use a portion of the funds allocated: 3410
3411
3412
3413
3414
3415
3416

(1) To provide subsidized support for psychotropic medication needs of indigent citizens in the community to reduce unnecessary hospitalization due to lack of medication; and 3417
3418
3419

(2) To provide subsidized support for medication-assisted treatment costs. 3420
3421

(B) A portion of this appropriation may be distributed to boards of alcohol, drug addiction, and mental health services, community addiction and/or mental health services providers, courts, or other governmental entities to provide specific grants in support of initiatives concerning mental health and addiction services. 3422
3423
3424
3425
3426
3427

(C) Of the foregoing appropriation item 336421, Continuum of Care Services, \$125,000 in each fiscal year shall be allocated to the Chardon School District to be used for program-related activities. 3428
3429
3430
3431

(D) Of the foregoing appropriation item 336421, Continuum of Care Services, \$100,000 in each fiscal year shall be allocated to the Wingspan Care Group.

(E) Of the foregoing appropriation item 336421, Continuum of Care Services, \$2,000,000 in each fiscal year shall be allocated by the Department of Mental Health and Addiction Services to boards of alcohol, drug addiction, and mental health services. These funds shall be used in conjunction with appropriation item 336643, ADAMHS Boards, and allocated as follows:

(1) Each board shall receive \$75,000 in each fiscal year for each of the counties that are part of the board's service district.

(2) Each board shall receive a percentage of any remaining amount, allocated in this division from appropriation item 336421 and appropriation item 336643, to be determined as follows:

(a) Determine the sum of the following:

(i) The state's total population as of January 1, 2017;

(ii) The average number of opioid overdose deaths that occurred in the state during the immediately preceding three fiscal years.

(b) Determine the sum of the following:

(i) The population of the board's service district as of January 1, 2017;

(ii) The average number of opioid overdose deaths that occurred in the board's service district during the immediately preceding three fiscal years.

(c) Determine the percentage that the sum determined under 3460
division (E) (2) (b) of this section is of the sum determined 3461
under division (E) (2) (a) of this section. 3462

(F) (1) Of the foregoing appropriation item 336421, 3463
Continuum of Care Services, \$1,500,000 in each fiscal year shall 3464
be allocated by the Department of Mental Health and Addiction 3465
Services to boards of alcohol, drug addiction, and mental health 3466
services. The boards shall use their allocations to establish 3467
and administer, in collaboration with the other boards that 3468
serve the same state psychiatric hospital region, six mental 3469
health crisis stabilization centers. There shall be one center 3470
located in each state psychiatric hospital region. 3471

Boards of alcohol, drug addiction, and mental health 3472
services shall ensure that each mental health crisis 3473
stabilization center established and administered under division 3474
(F) of this section complies with all of the following: 3475

(a) It admits individuals before and after the individuals 3476
receive treatment and care at hospital emergency departments or 3477
freestanding emergency departments. 3478

(b) It admits individuals before and after the individuals 3479
are confined in state or local correctional facilities. 3480

(c) It has a Medicaid provider agreement. 3481

(d) It is located in a building constructed for another 3482
purpose before the effective date of this section. 3483

(e) It admits individuals who have been identified as 3484
needing the stabilization services provided by the center. 3485

(f) It connects individuals when they are discharged from 3486
the center with community-based continuum of care services and 3487

supports as described in section 340.032 of the Revised Code. 3488

(2) The Department of Mental Health and Addiction Services 3489
shall conduct an analysis of each mental health crisis 3490
stabilization center. Not later than June 30, 2019, the 3491
Department shall submit the findings of the analysis to the 3492
Governor and the General Assembly, in accordance with section 3493
101.68 of the Revised Code. 3494

(G) Of the foregoing appropriation item 336421, Continuum 3495
of Care Services, \$75,000 in each fiscal year shall be allocated 3496
to the Trauma Assistance Program located at Mt. Carmel West 3497
Hospital. The funds shall be used to provide treatment to 3498
victims of human trafficking or domestic violence or veterans 3499
suffering from post-traumatic events. 3500

(H) Of the foregoing appropriation item 336421, Continuum 3501
of Care Services, \$1,000,000 in fiscal year 2019 shall be used 3502
to support youth resiliency. 3503

(I) As used in this section: 3504

(1) "State or local correctional facility" means any of 3505
the following: 3506

(a) A "state correctional institution," as defined in 3507
section 2967.01 of the Revised Code; 3508

(b) A "local correctional facility," as defined in section 3509
2903.13 of the Revised Code; 3510

(c) A correctional facility that is privately operated and 3511
managed pursuant to section 9.06 of the Revised Code. 3512

(2) "State psychiatric hospital regions" means the six 3513
districts into which the Department of Mental Health and 3514
Addiction Services has divided the state pursuant to division 3515

| | | | |
|--|---|--------------------------|--------------|
| (B) (2) of section 5119.14 of the Revised Code. | | | 3516 |
| Section 4. That existing Sections 323.10, 337.10, and | | | 3517 |
| 337.50 of Am. Sub. H.B. 49 of the 132nd General Assembly are | | | 3518 |
| hereby repealed. | | | 3519 |
| Section 5. That Sections 207.80, 211.10, 213.10, 213.20, | | | 3520 |
| 223.50, and 237.20 of H.B. 529 of the 132nd General Assembly be | | | 3521 |
| amended to read as follows: | | | 3522 |
| Sec. 207.80. CLS CLEVELAND STATE UNIVERSITY | | | 3523 |
| Higher Education Improvement Fund (Fund 7034) | | | 3524 |
| C26064 | Engaged Learning Laboratories | \$ 7,341,000 | 3525 |
| C26065 | Main Classroom Renovation | \$ 5,525,000 | 3526 |
| C26069 | Cleveland Institute of Art Renovation | \$ 350,000 | 3527 |
| C26078 | Rhodes Tower Elevator Modernization | \$ 1,425,000 | 3528 |
| C26079 | Rhodes Tower Restroom Renovation | \$ 1,150,000 | 3529 |
| C26080 | University Hospitals Harrington Heart and Vascular Institute | \$ 350,000 | 3530 3531 |
| C26081 | Bay Village Emergency Boat Shelter | \$ 32,500 | 3532 |
| TOTAL Higher Education Improvement Fund | | \$ 16,173,500 | 3533 |
| | | <u>16,141,000</u> | 3534 |
| TOTAL ALL FUNDS | | \$ 16,173,500 | 3535 |
| | | <u>16,141,000</u> | 3536 |
| Sec. 211.10. CSR CAPITOL SQUARE REVIEW AND ADVISORY BOARD | | | 3537 |
| Underground Parking Garage Operating Fund (Fund 2080) | | | 3538 |
| C87402 | Capitol Square Repair/Improvements | \$ 1,730,000 | 3539 |

| | | |
|---|---------------------------|------|
| TOTAL Underground Parking Garage Operating Fund | \$ 1,730,000 | 3540 |
| Administrative Building Fund (Fund 7026) | | 3541 |
| C87406 Statehouse Grounds Repair/Improvements | \$ 770,000 | 3542 |
| C87407 Statehouse Repair/Improvements | \$ 500,000 | 3543 |
| <u>C87417 Statehouse Garage Repair/Improvements</u> | <u>\$ 20,000,000</u> | 3544 |
| TOTAL Administrative Building Fund | \$ 1,270,000 | 3545 |
| | <u>21,270,000</u> | 3546 |
| TOTAL ALL FUNDS | \$ 3,000,000 | 3547 |
| | <u>23,000,000</u> | 3548 |
| Sec. 213.10. DAS DEPARTMENT OF ADMINISTRATIVE SERVICES | | 3549 |
| Building Improvement Fund (Fund 5KZ0) | | 3550 |
| C10035 Building Improvement | \$ 39,424,700 | 3551 |
| TOTAL Building Improvement Fund | \$ 39,424,700 | 3552 |
| Administrative Building Fund (Fund 7026) | | 3553 |
| <u>C10000 Governor's Residence</u> | <u>\$ 2,000,000</u> | 3554 |
| C10011 Statewide Communications System | \$ 7,000,000 | 3555 |
| C10020 North High Building Complex Renovations | \$ 8,500,000 | 3556 |
| C10034 Aronoff Center - Systems/Capital Replacement | \$ 750,000 | 3557 |
| C10036 Rhodes Tower Renovations | \$ 50,000,000 | 3558 |
| TOTAL Administrative Building Fund | \$ 66,250,000 | 3559 |
| | <u>68,250,000</u> | 3560 |
| TOTAL ALL FUNDS | \$ 105,674,700 | 3561 |

107,674,700 3562

Sec. 213.20. The Treasurer of State is hereby authorized 3563
to issue and sell, in accordance with Section 2i of Article 3564
VIII, Ohio Constitution, Chapter 154. of the Revised Code, and 3565
other applicable sections of the Revised Code, original 3566
obligations in an aggregate principal amount not to exceed 3567
~~\$90,800,000~~ \$112,800,000 in addition to the original issuance of 3568
obligations heretofore authorized by prior acts of the General 3569
Assembly. These authorized obligations shall be issued, subject 3570
to applicable constitutional and statutory limitations, as 3571
needed to provide sufficient moneys to the credit of the 3572
Administrative Building Fund (Fund 7026) to pay costs associated 3573
with previously authorized capital facilities for the housing of 3574
branches and agencies of state government or their functions. 3575

Sec. 223.50. The Treasurer of State is hereby authorized 3576
to issue and sell, in accordance with Section 2i of Article 3577
VIII, Ohio Constitution, and Chapter 154. of the Revised Code, 3578
particularly section 154.22, and other applicable sections of 3579
the Revised Code, original obligations in an aggregate principal 3580
amount not to exceed ~~\$119,000,000~~ \$134,000,000, in addition to 3581
the original issuance of obligations heretofore authorized by 3582
prior acts of the General Assembly. These authorized obligations 3583
shall be issued, subject to applicable constitutional and 3584
statutory limitations, as needed to provide sufficient moneys to 3585
the credit of the Parks and Recreation Improvement Fund (Fund 3586
7035) to pay the costs of capital facilities for parks and 3587
recreation purposes. 3588

Sec. 237.20. The Treasurer of State is hereby authorized 3589
to issue and sell, in accordance with Section 2i of Article 3590
VIII, Ohio Constitution, Chapter 154. of the Revised Code, and 3591

particularly section 154.23 and other applicable sections of the Revised Code, original obligations in an aggregate principal amount not to exceed ~~\$69,000,000~~ \$84,000,000 in addition to the original issuance of obligations heretofore authorized by prior acts of the General Assembly. These authorized obligations shall be issued, subject to applicable constitutional and statutory limitations, as needed to provide sufficient moneys to the credit of the Cultural and Sports Facilities Building Fund (Fund 7030) to pay costs of capital facilities for Ohio cultural facilities and Ohio sports facilities.

Section 6. That existing Sections 207.80, 211.10, 213.10, 213.20, 223.50, and 237.20 of H.B. 529 of the 132nd General Assembly are hereby repealed.

Section 7. That Section 211.20 of Am. Sub. H.B. 49 of the 132nd General Assembly, as amended by Am. Sub. S.B. 299 of the 132nd General Assembly, be amended to read as follows:

Sec. 211.20. SOIL AND WATER PHOSPHORUS PROGRAM

The Department of Agriculture, ~~in consultation with the Lake Erie Commission and the Ohio Soil and Water Conservation Commission,~~ shall establish rules outlining programs that ~~comply with Office of Budget and Management rules, as applicable,~~ shall establish programs to assist in reducing total phosphorus and dissolved reactive phosphorus in the Western Lake Erie Basin. The programs shall give priority to those subwatersheds determined to be highest in total phosphorus and dissolved reactive phosphorus nutrient loading.

The foregoing appropriation item 700417, Soil and Water Phosphorus Program, shall be used to support the programs described above which may include but not be limited to, the

following: (1) equipment for subsurface placement of nutrients 3621
into the soil; (2) equipment for nutrient placement based on 3622
geographic information system data; (3) soil testing; (4) 3623
implementation of variable rate technology; (5) equipment 3624
implementing manure transformation and manure conversion 3625
technologies; (6) tributary monitoring; (7) water management and 3626
edge-of-field drainage management; and (8) an agricultural 3627
phosphorus reduction revolving loan program. Not more than forty 3628
per cent of the foregoing appropriation item 700417, Soil and 3629
Water Phosphorus Program, shall be used for any single activity. 3630

DANGEROUS AND RESTRICTED WILD ANIMALS 3631

The foregoing appropriation item 700426, Dangerous and 3632
Restricted Animals, shall be used to administer the Dangerous 3633
and Restricted Wild Animal Permitting Program. 3634

COUNTY AGRICULTURAL SOCIETIES 3635

The foregoing appropriation item 700501, County 3636
Agricultural Societies, shall be used to reimburse county and 3637
independent agricultural societies for expenses related to 3638
Junior Fair activities. 3639

SUPPORT FOR SOIL AND WATER DISTRICTS IN THE WESTERN LAKE 3640
ERIE BASIN 3641

Of the foregoing appropriation item 700509, Soil and Water 3642
District Support, \$350,000 in each fiscal year shall be used by 3643
the Department of Agriculture for a program to support soil and 3644
water conservation districts in the Western Lake Erie Basin in 3645
complying with provisions of Sub. S.B. 1 of the 131st General 3646
Assembly. The Department shall approve a soil and water 3647
district's application for funding under the program if the 3648
application demonstrates that funding will be used for, but not 3649

limited to, providing technical assistance, developing 3650
applicable nutrient or manure management plans, hiring and 3651
training of soil and water conservation district staff on best 3652
conservation practices, or other activities the Director 3653
determines appropriate to assist farmers in the Western Lake 3654
Erie Basin in complying with the provisions of Sub. S.B. 1 of 3655
the 131st General Assembly. 3656

Of the foregoing appropriation item 700509, Soil and Water 3657
District Support, \$3,500,000 in FY 2019 shall be used to support 3658
county soil and water conservation districts in the Western Lake 3659
Erie Basin for staffing costs and to assist in soil testing and 3660
nutrient management plan development, including manure 3661
transformation and manure conversion technologies, enhanced 3662
filter strips, water management, and other conservation support. 3663

SOIL AND WATER DISTRICTS 3664

In addition to state payments to soil and water 3665
conservation districts authorized by section 940.08 of the 3666
Revised Code, the Department of Agriculture may use 3667
appropriation item 700661, Soil and Water Districts, to pay any 3668
soil and water conservation district an annual amount not to 3669
exceed \$40,000 upon receipt of a request and justification from 3670
the district and approval by the Ohio Soil and Water 3671
Conservation Commission. The county auditor shall credit the 3672
payments to the special fund established under section 940.08 of 3673
the Revised Code for use by the local soil and water 3674
conservation district. The amounts received by each district 3675
shall be expended for the purposes of the district. 3676

CLEAN OHIO AGRICULTURAL EASEMENT OPERATING EXPENSES 3677

The foregoing appropriation item 700632, Clean Ohio 3678

Agricultural Easement Operating, shall be used by the Department 3679
of Agriculture in administering Ohio Agricultural Easement Fund 3680
(Fund 7057) projects pursuant to sections 901.21, 901.22, and 3681
5301.67 to 5301.70 of the Revised Code. 3682

Section 8. That existing Section 211.20 of Am. Sub. H.B. 3683
49 of the 132nd General Assembly, as amended by Am. Sub. S.B. 3684
299 of the 132nd General Assembly, is hereby repealed. 3685

Section 9. That Sections 207.100, 207.240, 237.10, 237.13, 3686
and 285.10 of H.B. 529 of the 132nd General Assembly, as amended 3687
by Sub. H.B. 292 of the 132nd General Assembly, be amended to 3688
read as follows: 3689

| | | | |
|---|---|--------------------------|------|
| Sec. 207.100. CCC CUYAHOGA COMMUNITY COLLEGE | | | 3690 |
| Higher Education Improvement Fund (Fund 7034) | | | 3691 |
| C37838 | Structural Concrete Repairs | \$ 13,500,000 | 3692 |
| C37844 | Rock and Roll Hall of Fame Museum 2.0 | \$ 400,000 | 3693 |
| C37852 | East Campus Exterior Plaza | \$ 1,918,405 | 3694 |
| C37853 | CWRU Dental Clinic Relocation | \$ 200,000 | 3695 |
| C37854 | Cleveland Sight Center Health Record | | 3696 |
| | System Modernization | \$ 150,000 | 3697 |
| C37855 | Harvard Community Services Center | | 3698 |
| | Improvements | \$ 75,000 | 3699 |
| C37856 | MetroHealth West 25th Street Corridor | | 3700 |
| | Revitalization | \$ 750,000 | 3701 |
| C37858 | North Olmsted Fiber Ring | \$ 200,000 | 3702 |
| <u>C37859</u> | <u>Bay Village Emergency Boat Shelter</u> | <u>\$ 32,500</u> | 3703 |
| TOTAL Higher Education Improvement Fund | | | 3704 |
| | | \$ 17,193,405 | |

| | | | |
|---|--|--------------------------|------|
| | | <u>17,225,905</u> | 3705 |
| TOTAL ALL FUNDS | | \$ 17,193,405 | 3706 |
| | | <u>17,225,905</u> | 3707 |
| Sec. 207.240. OHU OHIO UNIVERSITY | | | 3708 |
| Higher Education Improvement Fund (Fund 7034) | | | 3709 |
| C30075 | Infrastructure Improvements | \$ 1,535,139 | 3710 |
| C30136 | Building Envelope Restorations | \$ 1,376,098 | 3711 |
| C30157 | Building and Safety System | | 3712 |
| | Improvements | \$ 5,300,000 | 3713 |
| C30158 | Academic Space Improvements | \$ 14,000,000 | 3714 |
| C30164 | Building Exterior Improvements - | | 3715 |
| | Regional Campuses | \$ 1,016,685 | 3716 |
| C30170 | Building Interior Improvements - | | 3717 |
| | Regional Campuses | \$ 1,045,543 | 3718 |
| C30171 | Campus Infrastructure Improvements - | | 3719 |
| | Regional Campuses | \$ 2,390,685 | 3720 |
| C30172 | James E. Carnes Convention Center | \$ 200,000 | 3721 |
| C30173 | Lawrence EMS Services and Senior | | 3722 |
| | Center - Southern | \$ 1,000,000 | 3723 |
| TOTAL Higher Education Improvement Fund | | \$ 27,864,150 | 3724 |
| | | <u>27,664,150</u> | 3725 |
| TOTAL ALL FUNDS | | \$ 27,864,150 | 3726 |

| | | |
|--|-------------------|------|
| | <u>27,664,150</u> | 3727 |
| Sec. 237.10. FCC FACILITIES CONSTRUCTION COMMISSION | | 3728 |
| Lottery Profits Education Fund (Fund 7017) | | 3729 |
| C23014 Classroom Facilities Assistance | | 3730 |
| Program Lottery Profits | \$ 50,000,000 | 3731 |
| TOTAL Lottery Profits Education Fund | \$ 50,000,000 | 3732 |
| Public School Building Fund (Fund 7021) | | 3733 |
| C23001 Public School Buildings | \$ 75,000,000 | 3734 |
| TOTAL Public School Building Fund | \$ 75,000,000 | 3735 |
| Administrative Building Fund (Fund 7026) | | 3736 |
| C23016 Energy Conservation Projects | \$ 2,000,000 | 3737 |
| C230E5 State Agency Planning/Assessment | \$ 1,500,000 | 3738 |
| TOTAL Administrative Building Fund | \$ 3,500,000 | 3739 |
| Cultural and Sports Facilities Building Fund (Fund 7030) | | 3740 |
| C23023 OHS - Ohio History Center Exhibit Replacement | \$ 500,000 | 3741 |
| C23024 OHS - Statewide Site Exhibit Renovation | \$ 650,000 | 3742 |
| C23025 OHS - Statewide Site Repairs | \$ 1,615,000 | 3743 |
| C23028 OHS - Basic Renovations and Emergency Repairs | \$ 1,000,000 | 3744 |
| C23031 OHS - Harding Home State Memorial | \$ 1,500,000 | 3745 |
| C23032 OHS - Ohio Historical Center Rehabilitation | \$ 1,000,000 | 3746 |
| C23057 OHS - Online Portal to Ohio's Heritage | \$ 750,000 | 3747 |
| C230C8 Serpent Mound | \$ 50,000 | 3748 |

| | | |
|---|---------------------------|------|
| C230E6 OHS - Exhibits Native American Sites | \$ 100,000 | 3749 |
| <u>C230E8 OHS - Armstrong Air and Space</u> | <u>\$ 250,000</u> | 3750 |
| <u>Museum Improvements</u> | | 3751 |
| C230ED OHS - Historical Center/Ohio Village Buildings | \$ 390,000 | 3752 |
| C230EN OHS - Collections Storage Facilities Expansion | \$ 15,000,000 | 3753 |
| C230EO Poindexter Village Museum | \$ 247,000 | 3754 |
| C230FM Cultural and Sports Facilities Projects | \$ 54,908,500 | 3755 |
| | <u>69,733,500</u> | 3756 |
| C230FN John and Annie Glenn Museum Improvements | \$ 25,000 | 3757 |
| C230FO OHS - Marion Cemetery Association/Harding | | 3758 |
| Receiving Vault Project | \$ 65,000 | 3759 |
| C230X1 OHS - Site Energy Conservation | \$ 305,000 | 3760 |
| C230Y8 Armstrong Air and Space Museum and STEM | | 3761 |
| Education Center | \$ 500,000 | 3762 |
| TOTAL Cultural and Sports Facilities Building Fund | \$ 78,605,500 | 3763 |
| | <u>93,680,500</u> | 3764 |
| School Building Program Assistance Fund (Fund 7032) | | 3765 |
| C23002 School Building Program Assistance | \$ 475,000,000 | 3766 |
| TOTAL School Building Program Assistance Fund | \$ 475,000,000 | 3767 |
| TOTAL ALL FUNDS | \$ 682,105,500 | 3768 |
| | <u>697,180,500</u> | 3769 |
| STATE AGENCY PLANNING/ASSESSMENT | | 3770 |

Capital appropriations or reappropriations in ~~this act~~ 3771
H.B. 529 of the 132nd General Assembly made from appropriation 3772
 item C230E5, State Agency Planning/Assessment, shall be used by 3773
 the Facilities Construction Commission to provide assistance to 3774
 any state agency for assessment, capital planning, and 3775
 maintenance management. 3776

Sec. 237.13. CULTURAL AND SPORTS FACILITIES PROJECTS 3777

The foregoing appropriation item C230FM, Cultural and 3778
 Sports Facilities Projects, shall be used to support the 3779
 projects listed in this section. If the Cincinnati MLS franchise 3780
 is not awarded by December 31, 2018, funds for the FC Cincinnati 3781
 Stadium shall not be released for this purpose. 3782

| Project Description | Amount | 3783 |
|--|----------------------|------|
| <u>Columbus Crew SC Stadium</u> | <u>\$ 15,000,000</u> | 3784 |
| COSI Redevelopment | \$ 5,000,000 | 3785 |
| FC Cincinnati Stadium | \$ 4,000,000 | 3786 |
| Cleveland Museum of Natural History Phase II | \$ 2,500,000 | 3787 |
| Cincinnati Museum Center STEM and Space Galleries | \$ 2,000,000 | 3788 |
| Cleveland Museum of Art Holden Terrace | \$ 1,250,000 | 3789 |
| Cincinnati Playhouse in the Park Theater Project | \$ 1,200,000 | 3790 |
| Playhouse Square Parking District Improvement | \$ 1,000,000 | 3791 |
| BalletMet Renovation and Building Connector | \$ 1,000,000 | 3792 |
| North Market Grand Atrium | \$ 1,000,000 | 3793 |
| Cincinnati Art Museum Building Envelope Improvements | \$ 1,000,000 | 3794 |
| Imagination Station Theater Experience | \$ 1,000,000 | 3795 |

| | | |
|--|--------------|--------------|
| Toledo Museum of Art | \$ 1,000,000 | 3796 |
| Dayton Arcade Innovation Hub | \$ 1,000,000 | 3797 |
| Playhouse Square Theater Improvements | \$ 850,000 | 3798 |
| Murphy Theatre Improvements | \$ 750,000 | 3799 |
| Gordon Square Arts District Theatre Renovations | \$ 750,000 | 3800 |
| Renovations of the Palace Theater | \$ 750,000 | 3801 |
| Dayton Art Institute Historic Stair and Hillside Preservation | \$ 750,000 | 3802 3803 |
| Mansfield Art Center Art Rising | \$ 750,000 | 3804 |
| Renaissance of Duncan Plaza | \$ 750,000 | 3805 |
| Karamu House | \$ 700,000 | 3806 |
| Akron Civic Theater Restoration and Expansion | \$ 675,000 | 3807 |
| Holmes County Center for the Arts Facility | \$ 600,000 | 3808 |
| The Music Settlement | \$ 550,000 | 3809 |
| Ohio Aviation Hall of Fame | \$ 550,000 | 3810 |
| Stan Hywet Hall & Gardens Campus Improvement Plan | \$ 550,000 | 3811 |
| Schine's Theater | \$ 500,000 | 3812 |
| Flats East Bank Performance Stage | \$ 500,000 | 3813 |
| Columbus Zoo - Elephant Habitat Enhancements | \$ 500,000 | 3814 |
| Columbus Zoo - Orangutan Habitat and Indoor Facility | \$ 500,000 | 3815 |
| King Arts Complex Renovations | \$ 500,000 | 3816 |
| Westerville Police Memorial | \$ 500,000 | 3817 |

| | | |
|---|------------|------|
| Center for Holocaust & Humanity Center | | 3818 |
| Expansion & Relocation | \$ 500,000 | 3819 |
| Riverbend Music Center Capital Improvements | \$ 500,000 | 3820 |
| Cincinnati Contemporary Arts Center Learning | | 3821 |
| Center Renovation | \$ 500,000 | 3822 |
| SeaGate Convention Centre Renovation | \$ 500,000 | 3823 |
| Majestic Theater | \$ 500,000 | 3824 |
| Canton Cultural Center for the Arts | \$ 500,000 | 3825 |
| Canton Market Square Enhancement | \$ 500,000 | 3826 |
| Akron Zoological Park Pride of Africa and Wild Asia | \$ 500,000 | 3827 |
| Kettering Rosewood Arts Center Renovation | \$ 450,000 | 3828 |
| Valentine Theatre Symphonic Acoustical Enhancement | \$ 400,000 | 3829 |
| Restoration of John Brown House | \$ 400,000 | 3830 |
| Champaign Aviation Museum Work & Education Space | \$ 350,000 | 3831 |
| Lake View Cemetery Garfield Memorial Preservation | \$ 350,000 | 3832 |
| Mazza Museum S.T.E.(A.)M. Exhibit Gallery | \$ 350,000 | 3833 |
| Lynchburg Covered Bridge | \$ 350,000 | 3834 |
| Victoria Theater Arts Annex | \$ 350,000 | 3835 |
| Kister Water Mill and Education Center Improvements | \$ 350,000 | 3836 |
| The Historic Mary Modroo Family Farm | \$ 325,000 | 3837 |
| Glenville Arts Campus | \$ 300,000 | 3838 |
| LaSalle Arts & Media Center Redevelopment | \$ 300,000 | 3839 |

| | | |
|---|-----------------------|------|
| National Museum of the Great Lakes Expansion | \$ 300,000 | 3840 |
| Ashtabula Lighthouse Restoration & Preservation | \$ 280,000 | 3841 |
| Gaslight District Renovation Project | \$ 250,000 | 3842 |
| Historic Sorg Opera House Renovation | \$ 250,000 | 3843 |
| Springfield Museum of Art Improvements | \$ 250,000 | 3844 |
| Clinton County Police and Fire Memorial | \$ 250,000 | 3845 |
| Historical Stratford Barn Restoration | \$ 250,000 | 3846 |
| Cincinnati Shakespeare Company Facility Renovation | \$ 250,000 | 3847 |
| Louis Sullivan Building of Newark Restoration | | 3848 |
| and Adaptive Reuse | \$ 250,000 | 3849 |
| Medina Town Square Improvements | \$ 250,000 | 3850 |
| Dayton Society of Natural History Boonshoft Exhibit | | 3851 |
| Space | \$ 250,000 | 3852 |
| Zanesville Performing Arts Theater Preservation | \$ 250,000 | 3853 |
| Preble County Art Association Historic Renovation | \$ 250,000 | 3854 |
| Yoctangee Park Historic Armory | \$ 250,000 | 3855 |
| McKinley Presidential Library and Museum Enhancements | \$ 250,000 | 3856 |
| Massillon Museum Improvements | \$ 250,000 | 3857 |
| Hale Farm & Village Capital Improvement Project | \$ 250,000 | 3858 |
| Delaware Arts Castle Improvements | \$ 225,000 | 3859 |
| Wellston Pride Park Depot | \$ 225,000 | 3860 |
| Lilly Weston House Improvements | \$ 200,000 | 3861 |

| | | |
|--|------------|--------------|
| Upper Arlington Veterans Memorial | \$ 200,000 | 3862 |
| Sauder Village Walk Through Time | \$ 200,000 | 3863 |
| Wolcott House Heritage Center | \$ 200,000 | 3864 |
| Great Lakes Museum of Natural History | \$ 200,000 | 3865 |
| Medina County and Brunswick Historical Societies Project | \$ 200,000 | 3866 3867 |
| Ohio State Reformatory Fire Suppression and ADA Upgrades | \$ 200,000 | 3868 3869 |
| Peninsula Grand Army of the Republic Hall Improvements | \$ 200,000 | 3870 3871 |
| Van Wert County Niswonger Performing Arts Center | \$ 200,000 | 3872 |
| Unionville Tavern Restoration Structural Rehabilitation | \$ 185,000 | 3873 3874 |
| Beach Park Railway Museum Improvements | \$ 175,000 | 3875 |
| Wright Factory Unit - Dayton | \$ 175,000 | 3876 |
| Freer Children's County Home | \$ 170,000 | 3877 |
| Cozad-Bates House Interpretive Center and Cultural Park Renovations | \$ 180,000 | 3878 3879 |
| Grand Theater Restoration Project | \$ 150,000 | 3880 |
| Village of Genoa Civic Theater Renovations | \$ 150,000 | 3881 |
| Glamorgan Castle Improvements | \$ 150,000 | 3882 |
| Sandusky State Theater Improvements | \$ 125,000 | 3883 |

| | | |
|--|------------|------|
| Gallipolis Railroad Freight Station Museum | | 3884 |
| Restoration | \$ 125,000 | 3885 |
| Evendale Cultural Arts Center ADA Compliance | \$ 125,000 | 3886 |
| Lorain Carnegie Center Exhibits | \$ 125,000 | 3887 |
| Lorain County Historical Society | \$ 112,000 | 3888 |
| Southeast Ohio History Center Renovation Project | \$ 100,000 | 3889 |
| Great Stone Viaduct Park | \$ 100,000 | 3890 |
| BAYarts Huntington Playhouse Improvements | \$ 100,000 | 3891 |
| Cleveland Museum of Contemporary Art | \$ 100,000 | 3892 |
| Levi Scofield Mansion Transformation | \$ 100,000 | 3893 |
| El Mercado at La Villa Hispana Cultural | | 3894 |
| Revitalization | \$ 100,000 | 3895 |
| Mayfield Civic Center Theater Renovation | \$ 100,000 | 3896 |
| 2018 North Royalton Cemetery Improvements | \$ 100,000 | 3897 |
| Leesburg Historic B & O Rail Depot | \$ 100,000 | 3898 |
| Lorain County Law Enforcement and Firefighters | | 3899 |
| Memorial | \$ 100,000 | 3900 |
| The Funk Music Hall of Fame & Exhibition Center | \$ 100,000 | 3901 |
| Shawnee Development/Tecumseh Theater Restoration | \$ 100,000 | 3902 |
| Jacob Miller's Tavern Renovation | \$ 100,000 | 3903 |
| The Arthur-Lugibihl Community Center Restoration | \$ 100,000 | 3904 |
| Marietta Armory Revitalization | \$ 100,000 | 3905 |

| | | |
|---|------------------|------|
| Stuart's Opera House Renovation | \$ 75,000 | 3906 |
| AuGlaize Village Mansfield Museum | \$ 75,000 | 3907 |
| Morris-Sharp Estate Restoration Project | \$ 75,000 | 3908 |
| Willoughby Fine Arts Association | \$ 75,000 | 3909 |
| Mantua Township Historic Building Upgrades | \$ 75,000 | 3910 |
| <u>Clinton County Police and Fire Memorial</u> | <u>\$ 75,000</u> | 3911 |
| Sugarloaf Mountain Amphitheatre Improvements | \$ 70,000 | 3912 |
| LaGrange Township Fire Station Restoration | \$ 65,000 | 3913 |
| Medina Historical Society - John Smart Museum | \$ 65,000 | 3914 |
| Downtown Ottawa's "Paul's Lot" | \$ 65,000 | 3915 |
| Rose Hill Museum Repairs | \$ 62,000 | 3916 |
| Milford Leming House Improvements | \$ 60,000 | 3917 |
| Weatherwane Playhouse Improvements | \$ 60,000 | 3918 |
| Medina Vietnam Veterans Memorial | \$ 60,000 | 3919 |
| Frostville Museum Schoolhouse | \$ 50,000 | 3920 |
| Pepper Pike Community Theater | \$ 50,000 | 3921 |
| AHA! Children's Museum STEM/Nature Play Area | \$ 50,000 | 3922 |
| Motts Military Museum - Improvements | \$ 50,000 | 3923 |
| Silverton Park Art District Improvement Project | \$ 50,000 | 3924 |
| <u>Clark Gable Elevator Installation Project Facility</u> | \$ 50,000 | 3925 |
| <u>Improvements</u> | | 3926 |
| Tiffin History Museum Improvements | \$ 50,000 | 3927 |

| | | |
|--|------------------|------|
| Case-Barlow Farm Restoration | \$ 50,000 | 3928 |
| Cuyahoga Valley Scenic Railroad Parking Lot | \$ 50,000 | 3929 |
| Avalon Uptown Theatre Restoration | \$ 50,000 | 3930 |
| Holmes County Historical Society Museum Upgrades | \$ 30,000 | 3931 |
| Platt R. Spencer House Preservation | \$ 25,000 | 3932 |
| Bucyrus Bicentennial Arch Project | \$ 25,000 | 3933 |
| Fairborn Military Veterans Memorial | \$ 25,000 | 3934 |
| Salt Lick Village Restoration | \$ 25,000 | 3935 |
| Medina Twin Tower Memorial | \$ 25,000 | 3936 |
| Bradford Rail Museum Tower Exhibits | \$ 25,000 | 3937 |
| Lewisburg Bicentennial Museum | \$ 25,000 | 3938 |
| Cortland Veterans Memorial Project | \$ 25,000 | 3939 |
| Historic 19th Century Jefferson Depot Village | \$ 22,500 | 3940 |
| Lake Erie Nature and Science Center Improvements | \$ 15,000 | 3941 |
| French Art Colony Renovations | \$ 15,000 | 3942 |
| 1893 Genoa Schoolhouse Renovation | \$ 12,000 | 3943 |
| Seville Vietnam War Memorial | \$ 5,000 | 3944 |
| Sec. 285.10. FCC FACILITIES CONSTRUCTION COMMISSION | | 3945 |
| | Reappropriations | 3946 |
| Capital Donations Fund (Fund 5A10) | | 3947 |
| C230E2 Capital Donations | \$ 1,826,810 | 3948 |
| TOTAL Capital Donations Fund | \$ 1,826,810 | 3949 |

| | | | |
|--|--|---------------|------|
| Public School Building Fund (Fund 7021) | | | 3950 |
| C23001 | Public School Buildings | \$ 25,000,000 | 3951 |
| C230W4 | Community School Classroom Facilities | | 3952 |
| | Assistance | \$ 7,989,174 | 3953 |
| C230X9 | Lead Plumbing Fixture Replacement | \$ 2,000,000 | 3954 |
| TOTAL Public School Building Fund | | \$ 34,989,174 | 3955 |
| Administrative Building Fund (Fund 7026) | | | 3956 |
| C23016 | Energy Conservation Project | \$ 1,860,678 | 3957 |
| C230E3 | Hazardous Substance Abatement | \$ 432,652 | 3958 |
| C230E5 | State Agency Planning/Assessment | \$ 450,000 | 3959 |
| TOTAL Administrative Building Fund | | \$ 2,743,330 | 3960 |
| Cultural and Sports Facilities Building Fund (Fund 7030) | | | 3961 |
| C23028 | OHS - Basic Renovations and Emergency | | 3962 |
| | Repairs | \$ 250,000 | 3963 |
| C23036 | The Anchorage | \$ 50,000 | 3964 |
| C23039 | Malinta Historical Society Caboose | | 3965 |
| | Exhibit | \$ 6,000 | 3966 |
| C23050 | The Octagon House | \$ 100,000 | 3967 |
| C23052 | Little Brown Jug Facility Improvements | \$ 50,000 | 3968 |
| C23054 | Bucyrus Historic Depot Renovations | \$ 30,000 | 3969 |
| C23055 | Portland Civil War Museum and Historical | | 3970 |
| | Displays | \$ 25,000 | 3971 |

| | | | |
|--------|---|--------------|------|
| C23060 | Hallsville Historical Society | \$ 100,000 | 3972 |
| C23062 | Village of Edinburg Veterans Memorial | \$ 35,000 | 3973 |
| C23065 | Rickenbacker Boyhood Home | \$ 139,000 | 3974 |
| C23068 | Huntington Playhouse | \$ 40,000 | 3975 |
| C23098 | Twin City Opera House | \$ 500,000 | 3976 |
| C230AA | Cleveland Grays Armory Museum | \$ 350,000 | 3977 |
| C230AB | Cleveland Music Hall | \$ 400,000 | 3978 |
| C230AE | Variety Theatre | \$ 250,000 | 3979 |
| C230AG | Darke County Historical Society Garst | | 3980 |
| | Museum Parking Lot | \$ 150,000 | 3981 |
| C230AH | Longtown Clemens Farmstead Museum | \$ 90,000 | 3982 |
| C230AL | Fairfield Decorative Arts Center | \$ 60,000 | 3983 |
| C230AN | Millersport Corridor Improvement | \$ 125,000 | 3984 |
| C230AQ | OHS - Aminah Robinson Cultural Arts and | | 3985 |
| | Community Center | \$ 150,000 | 3986 |
| C230AS | Renovations of the Lincoln Theatre | \$ 300,000 | 3987 |
| C230AU | Charleen and Charles Hinson | | 3988 |
| | Amphitheater | \$ 1,000,000 | 3989 |
| C230AV | Veterans Memorial for Senecaville | \$ 15,000 | 3990 |
| C230AZ | Madcap Productions - New Madcap Puppet | | 3991 |
| | Theater | \$ 200,000 | 3992 |
| C230BB | Golf Manor Volunteer Park Outdoor | | 3993 |

| | | | |
|--------|--|--------------|--------------|
| | Amphitheater | \$ 45,000 | 3994 |
| C230BE | Four Corners Heritage Center Historic Structure | \$ 100,000 | 3995 3996 |
| C230BF | Malinta Ohio Historical Site Rehabilitation | \$ 19,000 | 3997 3998 |
| C230BL | Fairport Harbor Lighthouse Project | \$ 200,000 | 3999 |
| C230BM | Lake County History Center Rehab Project | \$ 250,000 | 4000 4001 |
| C230BQ | Logan County Veterans Memorial Hall Restoration | \$ 300,000 | 4002 4003 |
| C230BR | Amherst Historical Water Tower Project | \$ 40,000 | 4004 |
| C230BU | Lorain Palace Theatre and Civic Center Rehabilitation | \$ 150,000 | 4005 4006 |
| C230BV | Downtown Toledo Music Hall | \$ 400,000 | 4007 |
| C230CC | Dayton History Heritage Center of Regional Leadership | \$ 1,500,000 | 4008 4009 |
| C230CD | Dayton Project M & M | \$ 550,000 | 4010 |
| C230CH | Mt. Perry Scenic Railroad Structure Renovations | \$ 125,000 | 4011 4012 |
| C230CK | Circleville Memorial Hall | \$ 150,000 | 4013 |
| C230CL | Everts Community & Arts Center | \$ 200,000 | 4014 |
| C230CM | Waverly Old Children's Home Renovation | \$ 20,000 | 4015 |

| | | | |
|-------------------|---|-----------------------|------|
| C230CN | Garrettsville Buckeye Block Community | | 4016 |
| | Theatre | \$ 700,000 | 4017 |
| C230CS | Mantua Township Historic Bell Tower | \$ 57,000 | 4018 |
| C230CY | City of Canton Central Plaza Memorial | | 4019 |
| | Statues | \$ 100,000 | 4020 |
| C230DB | Five Oaks Historic Home | \$ 350,000 | 4021 |
| C230DL | Marysville Avalon Theatre Renovations | \$ 300,000 | 4022 |
| C230DU | Kister Water Mill and Education Center | \$ 200,000 | 4023 |
| C230DV | Wayne Center for the Arts | \$ 150,000 | 4024 |
| C230DW | West Liberty Town Hall Opera House | \$ 150,000 | 4025 |
| C230DZ | Columbus Zoo - Asia Quest | \$ 250,000 | 4026 |
| C230EC | Triumph of Flight | \$ 250,000 | 4027 |
| C230EF | Dayton Aviation Park | \$ 1,000,000 | 4028 |
| C230EJ | James A. Garfield Monument Maintenance | \$ 500,000 | 4029 |
| C230EK | Ohio Soldiers and Sailors Orphans | | 4030 |
| | Home/Ohio Veterans Children's Home | | 4031 |
| | Chapel Restoration | \$ 150,000 | 4032 |
| C230F4 | The Gordon, Hauss, Folk Company Mill | \$ 250,000 | 4033 |
| C230F5 | Thatcher Temple Art Building | \$ 37,500 | 4034 |
| C230H2 | Cozad Bates House | \$ 435,131 | 4035 |
| C230J5 | Phillis Wheatley - Hunter's Cove House | \$ 350,000 | 4036 |
| C230J6 | West Side Market Renovation | \$ 500,000 | 4037 |

| | | | |
|--------|---|--------------|------|
| C230J7 | Cardinal Center | \$ 75,000 | 4038 |
| C230K3 | African-American Legacy Project | \$ 75,000 | 4039 |
| C230K9 | Washington Court House Auditorium | \$ 100,000 | 4040 |
| C230L3 | Harmony Project | \$ 300,000 | 4041 |
| C230L9 | Ariel Theatre | \$ 200,000 | 4042 |
| C230M3 | Geauga Lyric Theater Guild | \$ 200,000 | 4043 |
| C230M6 | Cincinnati Art Museum | \$ 750,000 | 4044 |
| C230N5 | Logan Theater | \$ 25,000 | 4045 |
| C230N6 | Willard Train Viewing Platform | \$ 50,000 | 4046 |
| C230N8 | Steubenville Grand Theatre Restoration | | 4047 |
| | Project | \$ 75,000 | 4048 |
| C230P3 | Sterling Theater Revitalization Project | \$ 72,000 | 4049 |
| C230Q3 | Columbus Zoo and Aquarium | \$ 500,000 | 4050 |
| C230Q4 | Toledo Repertoire Theatre | \$ 150,000 | 4051 |
| C230Q8 | Stambaugh Auditorium | \$ 1,000,000 | 4052 |
| C230R5 | Wright Company Factory Project | \$ 250,000 | 4053 |
| C230R8 | National Ceramic Museum and Heritage | | 4054 |
| | Center Renovation | \$ 100,000 | 4055 |
| C230S6 | Pumphouse Center for the Arts | \$ 130,000 | 4056 |
| C230T3 | Hale Farm and Village Capital | | 4057 |
| | Improvement Project | \$ 100,000 | 4058 |
| C230X8 | Riverside Veterans Memorial | \$ 15,000 | 4059 |

| | | | |
|---|---|---------------------------|------|
| C230Y6 | Ashtabula Maritime and Surface | | 4060 |
| | Transportation Museum | \$ 100,000 | 4061 |
| C230Y7 | Ashtabula Covered Bridge Festival | | 4062 |
| | Entertainment Pavilion | \$ 100,000 | 4063 |
| C230Z2 | City of Trenton Amphitheatre Cover | \$ 50,000 | 4064 |
| C230Z6 | Bedford Historical Societ | \$ 100,000 | 4065 |
| C230Z7 | Historical Society of Broadview Heights | \$ 150,000 | 4066 |
| C230Z8 | Brooklyn John Frey Park | \$ 90,000 | 4067 |
| TOTAL Cultural and Sports Facilities Building Fund | | \$ 18,950,631 | 4068 |
| | | <u>18,700,631</u> | 4069 |
| School Building Program Assistance Fund (Fund 7032) | | | 4070 |
| C23002 | School Building Program Assistance | \$ 122,000,000 | 4071 |
| C23005 | Exceptional Needs | \$ 2,855,612 | 4072 |
| C23010 | Vocation Facilities Assistance Program | \$ 737,819 | 4073 |
| C23011 | Corrective Action Program Grants | \$ 2,341,432 | 4074 |
| TOTAL School Building Program Assistance Fund | | \$ 127,934,863 | 4075 |
| TOTAL ALL FUNDS | | \$ 186,444,808 | 4076 |
| | | <u>186,194,808</u> | 4077 |
| PUBLIC SCHOOL BUILDINGS | | | 4078 |
| The Director of Budget and Management, in consultation | | | 4079 |
| with the Executive Director of the Facilities Construction | | | 4080 |
| Commission, shall determine the reappropriation amount for the | | | 4081 |
| foregoing appropriation item C23001, Public School Buildings, | | | 4082 |
| based on the cash balance available in the fund to support this | | | 4083 |

purpose. The amount reappropriated shall not exceed the 4084
unencumbered balance as of June 30, 2018, in appropriation item 4085
C23001, Public School Buildings. 4086

LEAD PLUMBING FIXTURE REPLACEMENT 4087

The Director of Budget and Management, in consultation 4088
with the Executive Director of the Facilities Construction 4089
Commission, shall determine the reappropriation amount for the 4090
foregoing appropriation item C230X9, Lead Plumbing Fixture 4091
Replacement, based on the cash balance available in the fund to 4092
support this purpose. The amount reappropriated shall not exceed 4093
the unencumbered balance as of June 30, 2018, in appropriation 4094
item C230X9, Lead Plumbing Fixture Replacement. 4095

SCHOOL BUILDING PROGRAM ASSISTANCE 4096

The amount reappropriated for the foregoing appropriation 4097
item C23002, School Building Program Assistance, is the 4098
unencumbered balance as of June 30, 2018, in appropriation item 4099
C23002, School Building Program Assistance, plus \$16,000,000. 4100

CORRECTIVE ACTION PROGRAM GRANTS 4101

The amount reappropriated for the foregoing appropriation 4102
item C23011, Corrective Action Program Grants, is the 4103
unencumbered balance as of June 30, 2018, in appropriation item 4104
C23011, Corrective Action Program Grants, minus \$16,000,000. 4105

The foregoing appropriation item C23011, Corrective Action 4106
Program Grants, may be used to provide funding to bring 4107
facilities up to Ohio School Design Manual standards for a 4108
project funded pursuant to sections 3318.01 to 3318.20 or 4109
3318.40 to 3318.45 of the Revised Code for the correction of 4110
work that is found after occupancy of the facility to be 4111
defective, or to have been omitted. Funding shall only be 4112

provided for work if the impacted school district notifies the 4113
Executive Director of the Ohio Facilities Construction 4114
Commission within five years after occupancy of the facility for 4115
which the district seeks the funding. The Commission may provide 4116
funding assistance necessary to take corrective measures after 4117
evaluating defective or omitted work. If the work to be 4118
corrected or remediated is part of a project not yet completed, 4119
the Commission may amend the project agreement to increase the 4120
project budget and use corrective action funding to provide the 4121
state portion of the amendment. If the work to be corrected or 4122
remediated was part of a completed project and funds were 4123
retained or transferred pursuant to division (C) of section 4124
3318.12 of the Revised Code, the Commission may enter into a new 4125
agreement to address the necessary corrective action. The 4126
Commission shall assess responsibility for the defective or 4127
omitted work and seek cost recovery from responsible parties, if 4128
applicable. Any funds recovered shall be applied first to the 4129
district portion of the cost of the corrective action. Any 4130
remaining funds shall be applied to the state portion and 4131
deposited into the School Building Program Assistance Fund (Fund 4132
7032). 4133

HAZARDOUS SUBSTANCE ABATEMENT IN STATE FACILITIES 4134

The foregoing appropriation item C230E3, Hazardous 4135
Substance Abatement, shall be used to fund the removal of 4136
asbestos, PCB, radon gas, and other contamination hazards from 4137
state facilities. 4138

Prior to the release of funds for asbestos abatement, the 4139
Ohio Facilities Construction Commission shall review proposals 4140
from state agencies to use these funds for asbestos abatement 4141
projects based on criteria developed by the Ohio Facilities 4142

Construction Commission. Upon a determination by the Ohio 4143
Facilities Construction Commission that the requesting agency 4144
cannot fund the asbestos abatement project or other toxic 4145
materials removal through existing capital and operating 4146
appropriations, the Commission may request the release of funds 4147
for such projects by the Controlling Board. State agencies 4148
intending to fund asbestos abatement or other toxic materials 4149
removal through existing capital and operating appropriations 4150
shall notify the Executive Director of the Ohio Facilities 4151
Construction Commission of the nature and scope prior to 4152
commencing the project. 4153

Only agencies that have received appropriations for 4154
capital projects from the Administrative Building Fund (Fund 4155
7026) are eligible to receive funding from this item. Public 4156
school districts are not eligible. 4157

ENERGY CONSERVATION PROJECT 4158

The amount reappropriated for the foregoing appropriation 4159
item C23016, Energy Conservation Project, is the unencumbered 4160
balance as of June 30, 2018, in appropriation item C23016, 4161
Energy Conservation Project, plus the unencumbered balance as of 4162
June 30, 2018, in appropriation item C230E4, Americans with 4163
Disabilities Act. 4164

The foregoing appropriation item C23016, Energy 4165
Conservation Project, shall be used to perform energy 4166
conservation renovations, including the United States 4167
Environmental Protection Agency's Energy Star Program, in state- 4168
owned facilities. Prior to the release of funds for renovation, 4169
state agencies shall have performed a comprehensive energy audit 4170
for each project. The Ohio Facilities Construction Commission 4171
shall review and approve proposals from state agencies to use 4172

these funds for energy conservation. Public school districts and 4173
state-supported and state-assisted institutions of higher 4174
education are not eligible for funding from this item. 4175

Section 10. That existing Sections 207.100, 207.240, 4176
237.10, 237.13, and 285.10 of H.B. 529 of the 132nd General 4177
Assembly, as amended by Sub. H.B. 292 of the 132nd General 4178
Assembly, are hereby repealed. 4179

Section 11. That Section 227.10 of H.B. 529 of the 132nd 4180
General Assembly, as most recently amended by Am. Sub. S.B. 299 4181
of the 132nd General Assembly, be amended to read as follows: 4182

Sec. 227.10. DPS DEPARTMENT OF PUBLIC SAFETY 4183
Public Safety - Highway Purposes Fund (Fund 5TM0) 4184
C76000 Platform Scales Improvements \$ 350,000 4185
C76035 Alum Creek Facility Renovations 4186
and Upgrades \$ 1,500,000 4187
C76036 Shipley Building Renovations and 4188
Improvements \$ 1,500,000 4189
C76043 Minor Capital Projects \$ 2,500,000 4190
C76044 OSHP Headquarters/Post Renovations 4191
and Improvements \$ 2,000,000 4192
C76045 OSHP Academy Renovations and 4193
Improvements \$ 1,250,000 4194
C76050 OSHP Dispatch Center Renovations 4195
and Improvements \$ 1,500,000 4196

| | | |
|--|--------------------------|------|
| TOTAL Public Safety - Highway Purposes Fund | \$ 10,600,000 | 4197 |
| Administrative Building Fund (Fund 7026) | | 4198 |
| C76049 EMA Building Renovations and | | 4199 |
| Improvements | \$ 250,000 | 4200 |
| C76059 Medina County Driving Skills Pad | \$ 250,000 | 4201 |
| C76060 Medina County Safety Services Complex | \$ 400,000 | 4202 |
| C76061 Warren County Drug Taskforce | | 4203 |
| Headquarters | \$ 500,000 | 4204 |
| C76063 Williams County MARCS Tower | \$ 400,000 | 4205 |
| C76065 Clermont County Sheriff's Safety | \$ 500,000 | 4206 |
| and Training Center | | 4207 |
| <u>C76066 Clinton/Fayette County MARCS Tower</u> | <u>\$ 175,000</u> | 4208 |
| TOTAL Administrative Building Fund | \$ 2,300,000 | 4209 |
| | <u>2,475,000</u> | 4210 |
| TOTAL ALL FUNDS | \$ 12,900,000 | 4211 |
| | <u>13,075,000</u> | 4212 |

Section 12. That existing Section 227.10 of H.B. 529 of 4213
the 132nd General Assembly, as most recently amended by Am. Sub. 4214
S.B. 299 of the 132nd General Assembly, is hereby repealed. 4215

Section 13. That Sections 223.10 and 223.15 of H.B. 529 of 4216
the 132nd General Assembly, as amended by both Sub. H.B. 292 and 4217
Am. Sub. S.B. 299 of the 132nd General Assembly, be amended to 4218
read as follows: 4219

Sec. 223.10. DNR DEPARTMENT OF NATURAL RESOURCES 4220

| | | | |
|---|--|---------------|------|
| Oil and Gas Well Fund (Fund 5180) | | | 4221 |
| C725U6 | Oil and Gas Facilities | \$ 1,150,000 | 4222 |
| TOTAL Oil and Gas Well Fund | | \$ 1,150,000 | 4223 |
| Wildlife Fund (Fund 7015) | | | 4224 |
| C725B0 | Access Development | \$ 15,000,000 | 4225 |
| C725B6 | Upgrade Underground Fuel Tanks | \$ 460,000 | 4226 |
| C725K9 | Wildlife Area Building | | 4227 |
| | Development/Renovation | \$ 9,950,000 | 4228 |
| C725L9 | Dam Rehabilitation | \$ 6,200,000 | 4229 |
| TOTAL Wildlife Fund | | \$ 31,610,000 | 4230 |
| Administrative Building Fund (Fund 7026) | | | 4231 |
| C725D5 | Fountain Square Building and Telephone | | 4232 |
| | Improvement | \$ 2,000,000 | 4233 |
| C725N7 | District Office Renovations | \$ 2,455,343 | 4234 |
| TOTAL Administrative Building Fund | | \$ 4,455,343 | 4235 |
| Ohio Parks and Natural Resources Fund (Fund 7031) | | | 4236 |
| C72549 | Facilities Development | \$ 1,500,000 | 4237 |
| C725E1 | Local Parks Projects Statewide | \$ 6,668,925 | 4238 |
| C725E5 | Project Planning | \$ 1,147,700 | 4239 |
| C725K0 | State Park Renovations/Upgrading | \$ 1,100,000 | 4240 |
| C725M0 | Dam Rehabilitation | \$ 11,928,000 | 4241 |
| C725N8 | Operations Facilities Development | \$ 1,000,000 | 4242 |

| | | | |
|---|---|---------------------------|------|
| C725T3 | Healthy Lake Erie Initiative | \$ 20,000,000 | 4243 |
| TOTAL Ohio Parks and Natural Resources Fund | | \$ 43,344,625 | 4244 |
| Parks and Recreation Improvement Fund (Fund 7035) | | | 4245 |
| C725A0 | State Parks, Campgrounds, Lodges, | | 4246 |
| | Cabins | \$ 57,554,343 | 4247 |
| C725C4 | Muskingum River Lock and Dam | \$ 6,800,000 | 4248 |
| C725E2 | Local Parks, Recreation, and | | 4249 |
| | Conservation Projects | \$ 31,151,000 | 4250 |
| | | <u>31,351,000</u> | 4251 |
| C725E6 | Project Planning | \$ 4,082,793 | 4252 |
| C725N6 | Wastewater/Water Systems Upgrades | \$ 8,955,000 | 4253 |
| C725R3 | State Parks Renovations/Upgrades | \$ 8,140,000 | 4254 |
| C725R4 | Dam Rehabilitation - Parks | \$ 33,125,000 | 4255 |
| C725U5 | The Banks | \$ 2,000,000 | 4256 |
| <u>C725U7</u> | <u>Eagle Creek Watershed Flood Mitigation</u> | <u>\$ 15,000,000</u> | 4257 |
| TOTAL Parks and Recreation Improvement Fund | | \$ 151,808,136 | 4258 |
| | | <u>167,008,136</u> | 4259 |
| Clean Ohio Trail Fund (Fund 7061) | | | 4260 |
| C72514 | Clean Ohio Trail Fund | \$ 12,500,000 | 4261 |
| TOTAL Clean Ohio Trail Fund | | \$ 12,500,000 | 4262 |
| TOTAL ALL FUNDS | | \$ 244,868,104 | 4263 |
| | | <u>260,068,104</u> | 4264 |

| | | |
|---|---------------|------|
| FEDERAL REIMBURSEMENT | | 4265 |
| All reimbursements received from the federal government | | 4266 |
| for any expenditures made pursuant to this section shall be | | 4267 |
| deposited in the state treasury to the credit of the fund from | | 4268 |
| which the expenditure originated. | | 4269 |
| HEALTHY LAKE ERIE INITIATIVE | | 4270 |
| Of the foregoing appropriation item C725T3, Healthy Lake | | 4271 |
| Erie Initiative, \$10,000,000 shall be used to support projects | | 4272 |
| that enhance efforts to reduce open lake disposal of dredged | | 4273 |
| materials into Lake Erie by 2020. | | 4274 |
| <u>EAGLE CREEK WATERSHED FLOOD MITIGATION</u> | | 4275 |
| <u>The foregoing appropriation item C725U7, Eagle Creek</u> | | 4276 |
| <u>Watershed Flood Mitigation, shall be used to support the Eagle</u> | | 4277 |
| <u>Creek Watershed Flood Mitigation Project in Hancock County,</u> | | 4278 |
| <u>provided that there are local matching funds committed to the</u> | | 4279 |
| <u>project of not less than twenty per cent of the total project</u> | | 4280 |
| <u>cost.</u> | | 4281 |
| Sec. 223.15. LOCAL PARKS, RECREATION, AND CONSERVATION | | 4282 |
| PROJECTS | | 4283 |
| Of the foregoing appropriation item C725E2, Local Parks, | | 4284 |
| Recreation, and Conservation Projects, an amount equal to two | | 4285 |
| per cent of the projects listed may be used by the Department of | | 4286 |
| Natural Resources for the administration of local projects. | | 4287 |
| Project Description | Amount | 4288 |
| Cuyahoga Franklin Hill Stabilization | \$ 2,500,000 | 4289 |
| Quarry Trails Project | \$ 1,250,000 | 4290 |
| Bridge Park Center | \$ 1,000,000 | 4291 |

| | | |
|--|------------|--------------|
| Canal Fulton Community Park | \$ 750,000 | 4292 |
| North Canton Parks Upgrades | \$ 750,000 | 4293 |
| The Wilds - Visitors Center, Overlook Facilities & Cheetah Facility Expansion | \$ 700,000 | 4294 4295 |
| John F. Wolfe Palm House Renovation and Improvements | \$ 600,000 | 4296 |
| The REC at Crawford Commons Facility | \$ 500,000 | 4297 |
| Prairie Township Artificial Turf Soccer Fields | \$ 500,000 | 4298 |
| Jackson Township North Park Activity Complex | \$ 500,000 | 4299 |
| Westward Ho National Monument | \$ 500,000 | 4300 |
| City of Sheffield Lake Regional Watershed Initiative | \$ 450,000 | 4301 |
| Buckeye Lake Feeder Channel Restoration | \$ 400,000 | 4302 |
| Chagrin Riverbank Stabilization | \$ 400,000 | 4303 |
| Buckeye Lake Public Pier | \$ 400,000 | 4304 |
| Mill Creek Conservation and Flood Control Area in North Ridgeville | \$ 400,000 | 4305 4306 |
| Danny Thomas Park Renovation | \$ 400,000 | 4307 |
| Lincoln Park Stadium and Field Restoration | \$ 400,000 | 4308 |
| New Philadelphia South Side Community Park | \$ 400,000 | 4309 |
| Mason Common Ground Park | \$ 400,000 | 4310 |
| Grand River Conservation Campus | \$ 385,000 | 4311 |
| Stanbery Park Pavilion | \$ 360,000 | 4312 |
| Miami Canal Trail Extension at Gilmore MetroPark | \$ 350,000 | 4313 |

| | | |
|---|------------|------|
| Voice of America Park Turf Fields | \$ 350,000 | 4314 |
| Dover Riverfront Trailhead Connector | \$ 350,000 | 4315 |
| Montpelier Rails to Trails | \$ 325,000 | 4316 |
| Ashland Brookside Tennis Courts | \$ 300,000 | 4317 |
| Solon-Chagrin Falls Multi-purpose Trail | \$ 300,000 | 4318 |
| Ohio to Erie Trail Land Acquisition | \$ 300,000 | 4319 |
| Grove City Gantz Park Improvements | \$ 300,000 | 4320 |
| Symmes Township Home of the Brave Phase 2 | \$ 300,000 | 4321 |
| Wadsworth City Park | \$ 300,000 | 4322 |
| Piqua Great Miami River Trail Bridge Replacement | | 4323 |
| Project | \$ 300,000 | 4324 |
| Chudzinski Johannsen Conservancy Park Improvements | \$ 300,000 | 4325 |
| Tiffin Recreation, Arts and Learning Park | \$ 300,000 | 4326 |
| Wooster Venture Boulevard Park Project | \$ 300,000 | 4327 |
| Pierce Park Learning and History Trail Improvements | \$ 275,000 | 4328 |
| Versailles Poultry Days Amphitheater | \$ 275,000 | 4329 |
| Adams County Splash Pad | \$ 250,000 | 4330 |
| New Bremen Bike Path | \$ 250,000 | 4331 |
| Grand Lake Shoreline Water Quality Improvements | \$ 250,000 | 4332 |
| Clinton County to Little Miami Scenic Trail Connector | \$ 250,000 | 4333 |
| Jeffrey Mansion Expansion Project | \$ 250,000 | 4334 |
| Chardon Mel Harder Park Improvements | \$ 250,000 | 4335 |

| | | |
|---|-------------------|--------------|
| Montgomery Gateway Keystone Park | \$ 250,000 | 4336 |
| Hocking Valley Scenic Trail | \$ 250,000 | 4337 |
| Sheffield Village Walking Trails | \$ 250,000 | 4338 |
| Sandy Valley Park Trails | \$ 250,000 | 4339 |
| <u>Magnolia Flouring Mills Restoration</u> | | 4340 |
| Wilmington Parks | \$ 250,000 | 4341 |
| Eastlake Field and Press Box | \$ 225,000 | 4342 |
| Cleveland Zoological Society | \$ 200,000 | 4343 |
| Powhatan Point Marina Improvement Project | \$ 200,000 | 4344 |
| Chagrin Falls Chagrin River Retaining Walls | \$ 200,000 | 4345 |
| Avon Veterans Memorial and Ice Rink | \$ 200,000 | 4346 |
| London Access Cowling Playground | \$ 200,000 | 4347 |
| Plum Creek Recreation, Conservation, and Flood Control Project | \$ 200,000 | 4348 4349 |
| Dayton Webster Station Landing | \$ 200,000 | 4350 |
| Village of New Paris Community Park Splash Pad Development | \$ 200,000 | 4351 4352 |
| Waynesburg Park | \$ 200,000 | 4353 |
| Little Miami State Park / Little Miami Trail | \$ 200,000 | 4354 |
| <u>James E. Carnes Convention Center</u> | <u>\$ 200,000</u> | 4355 |
| Sharonville Sharon Woods Park Improvements | \$ 175,000 | 4356 |
| Monroe Crossings Park | \$ 165,000 | 4357 |

| | | |
|---|------------|--------------|
| Ottawa Corridor Improvements | \$ 150,000 | 4358 |
| Harrisburg Baseball Complex | \$ 150,000 | 4359 |
| Hilliard Miracle Field | \$ 150,000 | 4360 |
| Mill Creek Valley Conservancy District Corridor Revitalization | \$ 150,000 | 4361 4362 |
| Moberly Branch Connector Trail-Pedestrian Bridge | \$ 150,000 | 4363 |
| Willard Reservoir Recreation and Safety Upgrades | \$ 150,000 | 4364 |
| Merrick Hutchinson Memorial Park | \$ 150,000 | 4365 |
| Montville Township Park Improvements | \$ 150,000 | 4366 |
| Medina County Rocky River Trail West Branch | \$ 150,000 | 4367 |
| Middle Point Ballpark Improvements | \$ 150,000 | 4368 |
| Redskin Memorial Park Playground | \$ 145,000 | 4369 |
| Cahoon Memorial Park Improvements | \$ 130,000 | 4370 |
| Valley View Outdoor Classroom | \$ 125,000 | 4371 |
| Schines Park Stage | \$ 125,000 | 4372 |
| McIntyre Park Bike Path | \$ 125,000 | 4373 |
| Fairlawn Gully Water Quality Basins | \$ 125,000 | 4374 |
| Fremont Upland Reservoir Trail | \$ 123,000 | 4375 |
| St. Mary's Splash Pad | \$ 100,000 | 4376 |
| Fairview Park Indoor Pool and Aquatics Center | \$ 100,000 | 4377 |
| Maple Heights Recreation Improvements | \$ 100,000 | 4378 |
| Greenville Parks Projects | \$ 100,000 | 4379 |

| | | |
|---|------------|------|
| Concord Township History and Community Trail | \$ 100,000 | 4380 |
| Upper Arlington Multi-modal Transportation Project | \$ 100,000 | 4381 |
| Blue Ash Summit Park Nature Playscape | \$ 100,000 | 4382 |
| Deer Park Community Center Renovation & Trailhead | \$ 100,000 | 4383 |
| Fairfax Ziegler Park Improvements | \$ 100,000 | 4384 |
| Filview Bike/Hike Trail-Green Township Great Miami | | 4385 |
| Watershed Improvements | \$ 100,000 | 4386 |
| Findlay Miracle Field Upgrades | \$ 100,000 | 4387 |
| Sally Buffalo Park Playground Improvement | \$ 100,000 | 4388 |
| Norwalk Alex Waite Trail Project | \$ 100,000 | 4389 |
| Steubenville Ohio River Marina Improvement Project | \$ 100,000 | 4390 |
| City of Sylvania SOMO Project | \$ 100,000 | 4391 |
| Brunswick Hills Township Park | \$ 100,000 | 4392 |
| Westfield Center Village Park Improvements | \$ 100,000 | 4393 |
| Racine Star Mill Park Splash Pad | \$ 100,000 | 4394 |
| Meadowbrook and Clayton Community Center Renovations | \$ 100,000 | 4395 |
| Earl Thomas Conley Splash Pad | \$ 100,000 | 4396 |
| Akron Finish Line Park | \$ 100,000 | 4397 |
| Richwood Beach and Shelter House | \$ 100,000 | 4398 |
| Lebanon Countryside YMCA Trail Realignment | \$ 100,000 | 4399 |
| Muskingum Township River Road Streambank | | 4400 |
| Stabilization | \$ 100,000 | 4401 |

| | | |
|---|------------|------|
| Rails to Trails of Wayne County | \$ 100,000 | 4402 |
| Sandusky River Sand Dock | \$ 78,000 | 4403 |
| 2019 Loudonville Swimming Pool Improvements Project | \$ 75,000 | 4404 |
| Jackson Street Pier and Shoreline Drive | | 4405 |
| Revitalization Project | \$ 75,000 | 4406 |
| Holmes County Rails to Trails Maintenance Building | \$ 75,000 | 4407 |
| Jackson Manpower Park Improvements | \$ 75,000 | 4408 |
| Leipsic Parks Tennis Courts and Boat Dock | \$ 75,000 | 4409 |
| Western Reserve Greenway Bike Trail | \$ 75,000 | 4410 |
| Smiley Park Ball Field Updates | \$ 75,000 | 4411 |
| Miracle League of Northwest Ohio Restroom & | | 4412 |
| Concession Building | \$ 75,000 | 4413 |
| Delhi Township Bicentennial Pavilion | \$ 62,000 | 4414 |
| Indian Mound Park & Cultural Education Project | \$ 60,000 | 4415 |
| Plymouth Game Room and Spray Park | \$ 60,000 | 4416 |
| James Day Park Splash Pad | \$ 50,000 | 4417 |
| Jefferson Park Recreation Upgrades | \$ 50,000 | 4418 |
| Fairborn Fairfield Park Enhancements | \$ 50,000 | 4419 |
| Napoleon Buckeye Trail Connections | \$ 50,000 | 4420 |
| Rocky Fork State Park Water and Electrical Upgrade | \$ 50,000 | 4421 |
| Manry Park Exercise Trail Improvements | \$ 50,000 | 4422 |
| Avon Lake Veterans Park Gazebo | \$ 50,000 | 4423 |

| | | |
|---|-----------|------|
| Camp Sherman Park | \$ 50,000 | 4424 |
| Roger Young & Biggs Kettner Parks Tennis Courts | \$ 50,000 | 4425 |
| Hinton/Humiston Fitness Park | \$ 50,000 | 4426 |
| Van Wert Jubilee Park Improvements | \$ 50,000 | 4427 |
| Van Wert Rotary Athletic Complex Improvements | \$ 50,000 | 4428 |
| Little Hocking Riverfront Park Enhancements | \$ 50,000 | 4429 |
| Upper Sandusky Bicentennial Park | \$ 50,000 | 4430 |
| Kelley Nature Preserve Boat Ramp | \$ 50,000 | 4431 |
| Swanton Village Memorial Park Pavilion Improvements | \$ 45,000 | 4432 |
| Carroll Community Park | \$ 40,000 | 4433 |
| Michael A. Reis Park Playground | \$ 35,000 | 4434 |
| Monroeville Clark Park - North Coast Inland | | 4435 |
| Trail Connection | \$ 33,000 | 4436 |
| Sam Kerr Campground Expansion | \$ 25,000 | 4437 |
| Crestline Park Lighting | \$ 25,000 | 4438 |
| Sandusky County North Inland Trail Hub | \$ 25,000 | 4439 |
| Miami Erie Canal Towpath Trail | \$ 25,000 | 4440 |
| Delphos Swimming Pool Renovations | \$ 25,000 | 4441 |
| Orr Pool Bathhouse Renovations | \$ 25,000 | 4442 |
| Ohio City Warrior Trail Extension Phase 2 | \$ 22,000 | 4443 |
| Epworth Park Walking Trail Project | \$ 20,000 | 4444 |
| Clifton to Yellow Springs Bike Trail | \$ 20,000 | 4445 |

| | | |
|--|-----------|------|
| Village of Roseville Park Improvements | \$ 20,000 | 4446 |
| Waverly Canal Park | \$ 20,000 | 4447 |
| Seville Memorial Park Public Restroom Facilities | \$ 15,000 | 4448 |
| Hinkley Township Park | \$ 13,000 | 4449 |
| Van Wert County Park District Trail Improvements | \$ 13,000 | 4450 |
| Shiloh Firestone Park Restoration | \$ 12,000 | 4451 |

Section 14. That existing Sections 223.10 and 223.15 of
H.B. 529 of the 132nd General Assembly, as amended by both Sub.
H.B. 292 and Am. Sub. S.B. 299 of the 132nd General Assembly,
are hereby repealed.

Section 15. The amendment by this act of sections 718.81
and 718.85 of the Revised Code applies to taxable years, as
defined by section 718.81 of the Revised Code as amended by this
act, beginning on or after January 1, 2018.

Section 16. (A) As used in this section:

(1) "Improvement" has the same meaning as in section
5709.40 of the Revised Code.

(2) "Qualified property" means parcels of real property
that satisfy both of the following requirements:

(a) Improvements to the parcels have been declared to be a
public purpose and are eligible for exemption from taxation
under section 5709.40 of the Revised Code;

(b) The property was the subject of one or more
applications for exemption filed under section 5715.27 of the
Revised Code that were dismissed in tax year 2005 or 2006 for
failure to comply with that section or section 5713.08 of the
Revised Code.

(B) Notwithstanding section 5713.081 of the Revised Code, 4473
when an improvement to qualified property has not received tax 4474
exemption due to a failure to comply with Chapter 5713. or 4475
section 5715.27 of the Revised Code, the current owner of the 4476
property or the municipal corporation that declared the 4477
improvement to the qualified property to be a public purpose, at 4478
any time on or before ninety days after the effective date of 4479
this section, may file with the Tax Commissioner an application 4480
requesting that the improvement be placed on the tax-exempt list 4481
for each tax year for which the dismissed applications described 4482
in division (A) (2) (b) of this section were filed. 4483

The application shall be made on the form prescribed by 4484
the Commissioner under section 5715.27 of the Revised Code and 4485
shall list the name of the county in which the property is 4486
located; the property's parcel number or legal description; its 4487
assessed value and the assessed value of the improvement; the 4488
amount in dollars of the unpaid taxes, penalties, and interest; 4489
and any other information required by the Commissioner. The 4490
county auditor shall supply the required information upon 4491
request of the applicant. 4492

After receiving and considering the application, the 4493
Commissioner shall determine if the applicant meets the 4494
qualifications set forth in this section. If so, the 4495
Commissioner shall issue an order directing that the improvement 4496
be placed on the tax-exempt list of the county as authorized 4497
under this section and that the annual service payments 4498
described in section 5709.42 of the Revised Code be applied in 4499
the manner prescribed by the municipal corporation's ordinances. 4500
If the Commissioner finds that the property is not now being 4501
used for an exempt purpose or is otherwise ineligible for 4502
exemption under section 5709.40 of the Revised Code, the 4503

Commissioner shall issue an order denying the application. 4504

If the Commissioner finds that the improvement is not 4505
entitled to tax exemption, the Commissioner shall order the 4506
county treasurer of the county in which the property is located 4507
to collect all taxes, penalties, and interest due on the 4508
improvement in accordance with law. 4509

(C) The Commissioner may apply this section to any 4510
qualified property that is the subject of an application for 4511
exemption pending before the Commissioner on the effective date 4512
of this section without requiring the property owner or 4513
municipal corporation to file an additional application. 4514

Section 17. As used in this section, "qualified property" 4515
means real property previously owned by a local school district 4516
that was conveyed to a village in 2009, and has unpaid taxes, 4517
penalties, and interest charged against it for tax year 2017 4518
exceeding the price paid by the village for such conveyance. 4519

Notwithstanding section 5713.081 of the Revised Code, when 4520
qualified property has not received a tax exemption under 4521
section 5709.08 or 5709.081 of the Revised Code, the village 4522
that owns the property, at any time on or before July 1, 2019, 4523
may file with the Tax Commissioner an application requesting 4524
that the property be placed on the tax-exempt list and that 4525
unpaid taxes, penalties, and interest charged and payable after 4526
December 31, 2008, on the property be abated, except taxes, 4527
penalties, and interest charged and payable for any tax year the 4528
property was used in the operation of a business may not be 4529
abated. For the purposes of this section, the village making any 4530
part of the property available for use by the public for 4531
athletics, whether or not for consideration, does not constitute 4532
use in the operation of a business. 4533

The application shall be made on the form prescribed by 4534
the Tax Commissioner under section 5715.27 of the Revised Code 4535
and shall list the name of the county in which the property is 4536
located; the property's parcel number or legal description; its 4537
assessed value; the amount in dollars of the unpaid taxes, 4538
penalties, and interest charged and payable after December 31, 4539
2008; and any other information required by the Tax 4540
Commissioner. The county auditor shall supply the required 4541
information upon request of the applicant. 4542

After receiving and considering the application, the 4543
Commissioner shall determine if the applicant meets the 4544
qualifications set forth in this section. If so, the 4545
Commissioner shall issue an order directing that the property be 4546
placed on the tax-exempt list of the county and that unpaid 4547
taxes, penalties, and interest charged and payable after 4548
December 31, 2008, be abated except for taxes, penalties, and 4549
interest charged and payable for any tax year that the property 4550
was used in the operation of a business. If the Commissioner 4551
finds that the property is not now being used for an exempt 4552
purpose or is otherwise ineligible for abatement of taxes, 4553
penalties, and interest under this section, the Commissioner 4554
shall issue an order denying the application. 4555

If the Commissioner finds that the property is not 4556
entitled to tax exemption and the abatement of unpaid taxes, 4557
penalties, and interest, the Commissioner shall order the county 4558
treasurer of the county in which the property is located to 4559
collect all taxes, penalties, and interest due on the property 4560
in accordance with law. 4561

The Commissioner may apply this section to any qualified 4562
property that is the subject of an application for exemption 4563

pending before the Commissioner on the effective date of this 4564
section without requiring the property owner to file an 4565
additional application. 4566

Section 18. (A) As used in this section: 4567

(1) "Qualifying hospital" means a hospital facility 4568
located in a city school district and owned or operated by a 4569
nonprofit hospital agency, any portion of which qualifies to be 4570
exempted from taxation under the Revised Code but was entered on 4571
the tax list for tax year 2016 but not entered on the tax list 4572
for tax year 2017. 4573

(2) "Hospital facility" and "nonprofit hospital agency" 4574
have the same meanings as in section 140.01 of the Revised Code. 4575

(3) "Original tax year 2016 certified values" means the 4576
values certified by the Tax Commissioner for tax year 2016 under 4577
division (A) of section 3317.015 and division (A) of section 4578
3317.021 of the Revised Code. 4579

(4) "Affected school district" means a city, local, 4580
exempted village, or joint vocational school district whose 4581
recalculated values under division (C) of this section differ 4582
from the district's original tax year 2016 certified values. 4583

(B) Notwithstanding sections 3317.015 and 3317.021 of the 4584
Revised Code, within thirty days after the effective date of 4585
this section, the county auditor of any county in which a 4586
qualifying hospital is located shall recalculate and certify to 4587
the Tax Commissioner the values described in division (A) of 4588
section 3317.015 and divisions (A)(1), (3), and (4) of section 4589
3317.021 of the Revised Code for tax year 2016 assuming that no 4590
portion of the assessed value of the nonprofit hospital appeared 4591
on the tax list for that year, arranged according to each taxing 4592

district located in the county. 4593

(C) Within thirty days after receiving the certification 4594
described in division (B) of this section, the Tax Commissioner 4595
shall certify to the Department of Education and the Office of 4596
Budget and Management those recalculated values, aggregated and 4597
arranged according to each city, local, exempted village, and, 4598
if applicable, joint vocational school district in the county. 4599

(D) Upon receipt of a certification described in division 4600
(C) of this section, the Department of Education shall use the 4601
recalculated values reported in that certification in making 4602
computations for each affected school district to which those 4603
corrected values relate under Chapter 3317. of the Revised Code, 4604
beginning for fiscal year 2018, instead of the district's 4605
original tax year 2016 certified values. 4606

For each affected school district, the Department shall 4607
account for recalculated values for fiscal years 2018 and 2019 4608
by making a single adjustment payment to the district not later 4609
than August 31, 2019. For fiscal year 2020 and every fiscal year 4610
thereafter, the Department shall make adjustments to 4611
computations of each affected school district's payments under 4612
Chapter 3317. of the Revised Code as are necessary to reflect 4613
those recalculated values. 4614

The recalculation of values required by this section shall 4615
not affect the state share index or other state funding 4616
components of any school district other than an affected school 4617
district for fiscal year 2018 or 2019. 4618

Section 19. The amendment by this act of section 5739.02 4619
of the Revised Code applies on and after October 1, 2017. 4620

Section 20. Pursuant to division (G) of section 5703.95 of 4621

the Revised Code, which states that any bill introduced in the 4622
House of Representatives or the Senate that proposes to enact or 4623
modify one or more tax expenditures should include a statement 4624
explaining the objectives of the tax expenditure or its 4625
modification and the sponsor's intent in proposing the tax 4626
expenditure or its modification: 4627

The purpose of the exemption enacted by this act is to 4628
eliminate the imposition of sales taxes on transactions that 4629
bear no relation to Ohio, the imposition of which is 4630
demonstrably directing interstate commerce to other states that 4631
do not impose sales taxes on such transactions. 4632

Section 21. (A) In addition to the monthly payments to 4633
eligible taxing districts required by divisions (E) (2) and (3) 4634
of section 5747.50 of the Revised Code, the Tax Commissioner 4635
shall provide for a lump sum payment to each taxing district 4636
that is an eligible taxing district, as defined in division (E) 4637
(1) of section 5747.50 of the Revised Code, and that is eligible 4638
to receive payments under that section. The Director of Budget 4639
and Management shall transfer \$409,935 cash from the General 4640
Revenue Fund to the Local Government Fund as soon as possible. 4641
The amount of this transfer shall be adjusted if the monthly 4642
payments start in any month other than November 2018, by an 4643
amount such that each such taxing district shall receive, from 4644
monthly payments in fiscal year 2019 plus the lump sum payment, 4645
the total amount determined for that taxing district for fiscal 4646
years 2018 and 2019 under division (E) (2) (a) of section 5747.50 4647
of the Revised Code. The Tax Commissioner shall provide for 4648
payment from the Local Government Fund of \$409,935 or the 4649
adjusted transfer amount to the treasury of Lake County for 4650
credit to the undivided local government fund. Within thirty 4651
days of receiving the transfer, the county auditor of Lake 4652

County shall issue warrants against the undivided local 4653
government fund for \$249,285 payable to the Perry Joint Fire 4654
District, and for \$160,650 payable to Perry Township, or 4655
adjusted amounts if the transfer amount is adjusted. The county 4656
treasurer shall distribute and pay these amounts to these taxing 4657
districts. The money shall be credited and used as provided in 4658
division (E) (3) of section 5747.50 of the Revised Code. 4659

(B) The Tax Commissioner shall also provide for a lump sum 4660
payment from the Local Government Fund to the treasury of Ottawa 4661
County for credit to the undivided local government fund. The 4662
lump sum payment shall be in addition to any other payments from 4663
the Local Government Fund to the treasury of Ottawa County 4664
required by law. The total amount of the lump sum payment shall 4665
equal \$740,000 less the sum of the monthly payments to eligible 4666
taxing districts required by divisions (E) (2) and (3) of section 4667
5747.50 of the Revised Code and less the lump sum payments to 4668
eligible taxing districts required by division (A) of this 4669
section. The Director of Budget and Management shall transfer 4670
this amount from the General Revenue Fund to the Local 4671
Government Fund as soon as possible. As soon as possible after 4672
receiving this transfer, the county auditor of Ottawa County 4673
shall issue a warrant against the undivided local government 4674
fund for the amount of the transfer payable to Carroll Township. 4675

Section 22. (A) The Governor may execute a Governor's Deed 4676
in the name of the State conveying to the City of Akron 4677
("Grantee"), and its heirs and assigns or successors and 4678
assigns, to be determined in the manner provided in division (C) 4679
of this section, all the State's right, title, and interest in 4680
the following described real estate: 4681

Situated in the City of Akron, County of Summit, State of 4682

Ohio: 4683

Parcel #1. 4684

Being known as a part of Block 26, Kings Addition Trans. 4685
Rec. Pg. #17 and bounded and described as follows: Beginning at 4686
a point in the southerly line of Quarry Street (now E. Bowery 4687
Street) which point is 80 feet easterly from the easterly line 4688
of South High Street; thence southerly parallel with the 4689
easterly line of Sough High Street 145 feet; thence easterly 4690
right angles to the last mentioned line 204 feet; thence 4691
northerly at right angles to the last mentioned line to the 4692
southerly line of Quarry Street; thence westerly along the 4693
southerly line of Quarry Street to the place of beginning. 4694

Parcel #2. 4695

Being known as being part of Block 26, Kings Addition 4696
Trans. Rec. Pg. #17 and described as follows: Beginning at the 4697
intersection of the southerly line of Quarry Street (now E. 4698
Bowery Street) and the easterly line of South High; thence 4699
southerly along the easterly line of South High Street 146.93 4700
feet to a point; thence easterly at right angles to the easterly 4701
line of South High Street to a point in the westerly line of 4702
South Broadway; thence along the westerly line of South Broadway 4703
to the intersection of said line with southerly line of Quarry 4704
Street; thence along the southerly line of Quarry Street to 4705
northeast corner of a tract of land deeded by the City of Akron 4706
to the State of Ohio by deed recorded in Vol. 505, Page 428, of 4707
Summit County Records of Deeds; thence southerly along the 4708
easterly line of said tract to the southeast corner thereof; 4709
thence westerly at right angles to the easterly line of said 4710
tract 204 feet to the southwest corner of said tract; thence 4711
northerly at right angles to the southerly line of said tract 4712

145 feet to the northwest corner thereof and the southerly line 4713
of Quarry Street; thence westerly along the southerly line of 4714
Quarry Street 80 feet to the place of beginning. Reserving the 4715
right to the City of Akron to use strip 15 feet in width along 4716
the south side of the above described property for a driveway in 4717
common with the grantee. Parcel No. 1 and No. 2 contain 1.30 4718
acres, more or less. And Being all of Summit County Parcel 4719
Number 6755895. 4720

The foregoing legal description may be corrected or 4721
modified by the Department of Administrative Services to a final 4722
form if such corrections or modifications are needed to 4723
facilitate recordation of the deed. 4724

(B) (1) The conveyance includes improvements and chattels 4725
situated on the real estate, and is subject to all easements, 4726
covenants, conditions, and restrictions of record; all legal 4727
highways and public rights-of-way; zoning, building, and other 4728
laws, ordinances, restrictions, and regulations; and real estate 4729
taxes and assessments not yet due and payable. The real estate 4730
shall be conveyed in an "as-is, where-is, with all faults" 4731
condition. 4732

(2) The deed may contain restrictions, exceptions, 4733
reservations, reversionary interests, and other terms and 4734
conditions the Director of Administrative Services determines to 4735
be in the best interest of the State. 4736

(3) Subsequent to the conveyance, any restrictions, 4737
exceptions, reservations, reversionary interests, or other terms 4738
and conditions contained in the deed may be released by the 4739
State or the Department of Administrative Services without the 4740
necessity of further legislation. 4741

(C) The Director of Administrative Services shall offer 4742
the real estate to the City of Akron through a real estate 4743
purchase agreement at terms and conditions acceptable to the 4744
Director of Administrative Services. Consideration for the 4745
conveyance of the real estate shall be at a price acceptable to 4746
the Director of Administrative Services. 4747

(D) The real estate described in division (A) of this 4748
section shall be sold to one or more purchasers as an entire 4749
tract and not in parcels. 4750

(E) Grantee shall pay all costs associated with the 4751
purchase, the closing, and the conveyance including surveys, 4752
title evidence, title insurance, transfer costs and fees, 4753
recording costs and fees, taxes, and any other fees, 4754
assessments, and costs that may be imposed. 4755

The net proceeds of the sale shall be deposited into the 4756
state treasury to the credit of the General Revenue Fund. 4757

(F) Upon payment of the purchase price, the Department of 4758
Administrative Services shall request the Auditor of State, with 4759
the assistance of the Attorney General, to prepare a Governor's 4760
Deed for the conveyance of the real estate described in division 4761
(A) of this section. The Governor's Deed shall state the 4762
consideration and shall be executed by the Governor in the name 4763
of the State, countersigned by the Secretary of State, sealed 4764
with the Great Seal of the State, presented in the Office of the 4765
Auditor of State for recording, and delivered to the Grantee. 4766
The Grantee shall present the deed or deeds for recording in the 4767
Office of the Summit County Recorder. 4768

(G) This section expires three years after its effective 4769
date. 4770

Section 23. The items of law contained in this act, and 4771
their applications, are severable. If any item of law contained 4772
in this act, or if any application of any item of law contained 4773
in this act, is held invalid, the invalidity does not affect 4774
other items of law contained in this act and their applications 4775
that can be given effect without the invalid item of law or 4776
application. 4777

Section 24. The General Assembly, applying the principle 4778
stated in division (B) of section 1.52 of the Revised Code that 4779
amendments are to be harmonized if reasonably capable of 4780
simultaneous operation, finds that the following sections, 4781
presented in this act as composites of the sections as amended 4782
by the acts indicated, are the resulting versions of the 4783
sections in effect prior to the effective date of the sections 4784
as presented in this act: 4785

Section 109.572 of the Revised Code as amended by Am. Sub. 4786
H.B. 49, Sub. H.B. 199, and Sub. H.B. 213, all of the 132nd 4787
General Assembly. 4788

Section 5739.02 of the Revised Code as amended by Am. Sub. 4789
H.B. 49, Sub. H.B. 430, and Sub. S.B. 226, all of the 132nd 4790
General Assembly. 4791

Section 25. The General Assembly, applying the principle 4792
stated in division (B) of section 1.52 of the Revised Code that 4793
amendments are to be harmonized if reasonably capable of 4794
simultaneous operation, finds that the following sections, 4795
presented in this act as composites of the sections as amended 4796
by the acts indicated, are the resulting versions of the 4797
sections in effect prior to the effective date of the sections 4798
as presented in this act: 4799

| | |
|---|------|
| Section 223.10 of the Revised Code as amended by both Sub. | 4800 |
| H.B. 292 and Am. Sub. S.B. 299 of the 132nd General Assembly. | 4801 |
| Section 223.15 of the Revised Code as amended by both Sub. | 4802 |
| H.B. 292 and Am. Sub. S.B. 299 of the 132nd General Assembly. | 4803 |